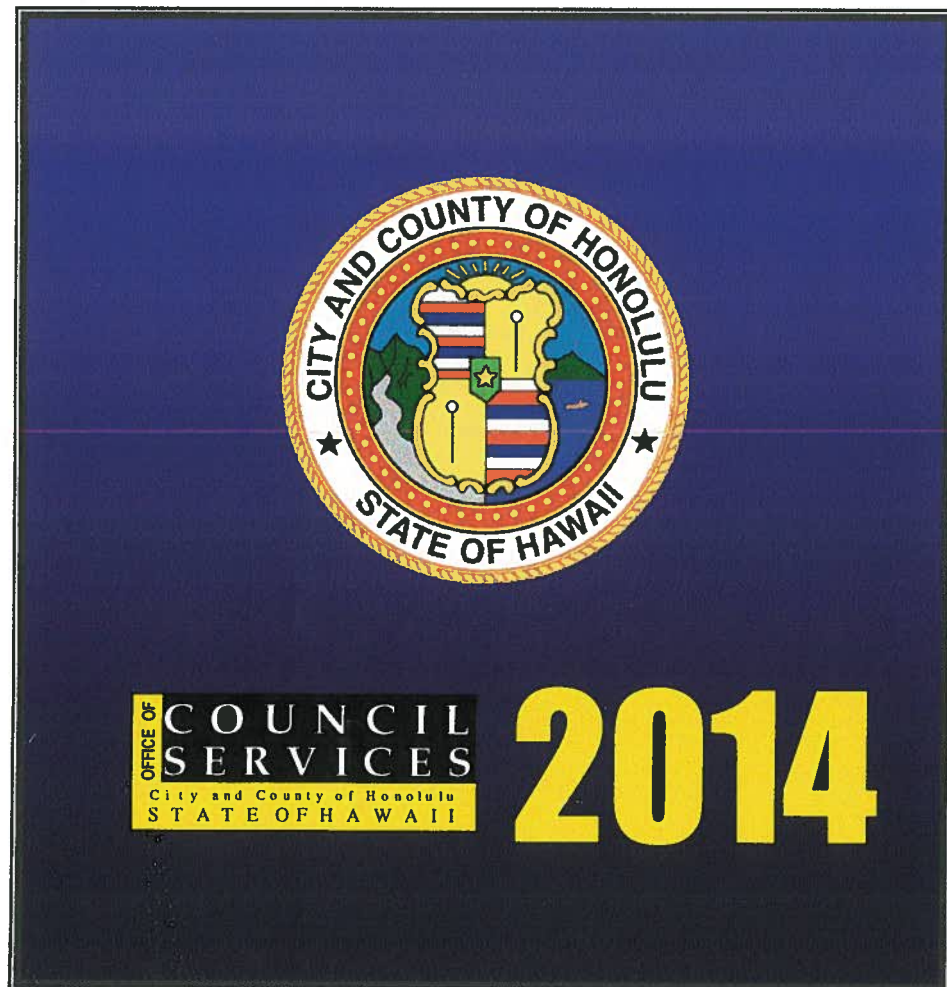


RECEIVED  
CITY CLERK  
C & C OF HONOLULU

2014 MAR 13 PM 12:42

# ISSUE PROFILE

## Status of the City's Finances





# **Table of Contents**

- I. Introduction
- II. Budget Trends
  - A. Special Focus Section
  - B. Size of the City Budget
  - C. Financial Position—Net Assets
  - D. Debt Service and Total Debt
  - E. Real Property Taxes
  - F. Fund Balance and Budgeted Property Taxes
- III. Executive Operating Budget
  - A. Review of FY 2013
  - B. Review of FY 2014 General Fund Revenue Assumptions Through 12/31/13
- IV. Executive Capital Budget: Fiscal Year 2012 Fund Expenditure Status
  - A. Major Project Lapses
  - B. Major Project Adjustments
  - C. Detailed Results by Function
  - D. Summary of Results
- V. Appendix: Data Sources

**This page is intentionally blank**

# I. Introduction

We are pleased to transmit to the Honolulu City Council the **Issue Profile: Status of the City's Finances** for 2014. Each year, the Office of Council Services (OCS) prepares this brief to aid Councilmembers during the city's annual budget cycle. The 2014 report presents the following: (1) a historical and comparative overview of city financial and budgetary trends; (2) details about the status of the operating budget for the prior fiscal year; and (3) status of capital projects for the most recently ended appropriation period.

The 2014 report is the fourteenth annual fiscal report prepared by the Office of Council Services for the Council. We hope that you find the information provided useful during the FY 2015 budget cycle.

This page is intentionally blank

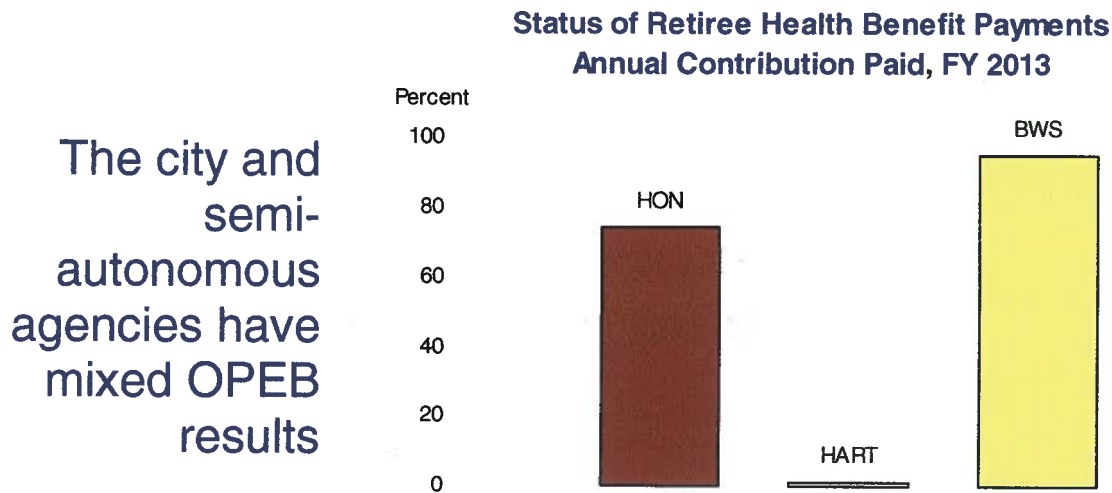
## II. Budget Trends

This section provides a brief summary of the city's budget and financial status, as reflected in certain key statistics, and compares the city with other jurisdictions. This is intended to provide a historical and comparative perspective that may be useful for evaluating the specifics about the next fiscal year's city budget. The special focus section below highlights budget and financial issues that are more topical.

### A. Special Focus Section

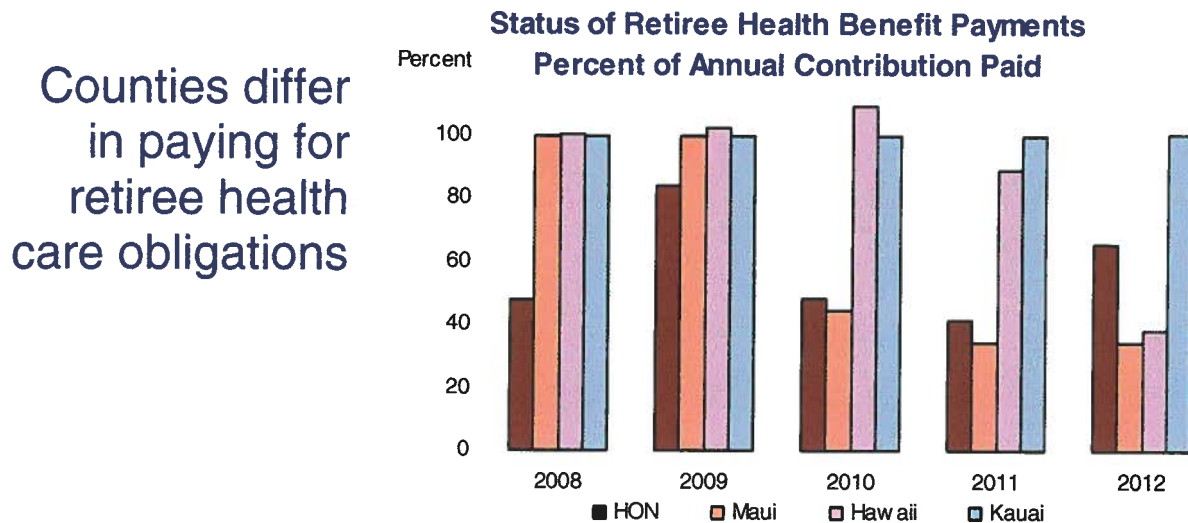
In this section, we review the status of city retiree health benefits. Highlights:

- **The city and the agency to build rail have had difficulty in funding retiree health benefits, unlike the Board of Water Supply and the County of Kauai.**

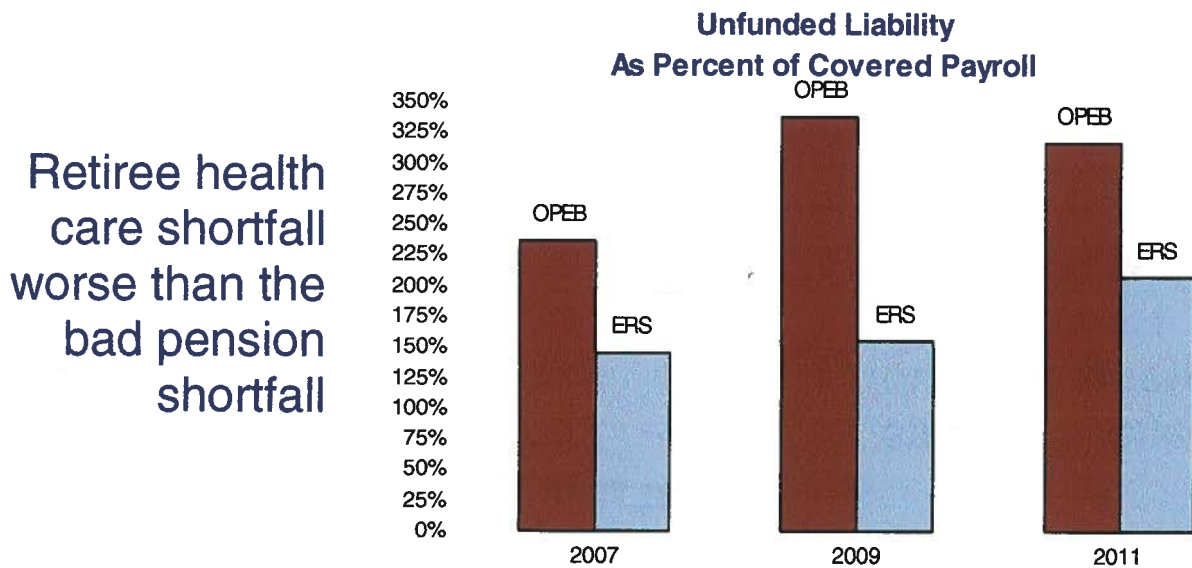


**Figure A-1.** Each year, as city employees earn another increment of their future retirement health care benefits (termed Other Post Employment Benefits, or OPEB), the city increases its financial obligation to pay for these eventual costs. The annual required contribution is the amount the city should set aside to cover the cost of benefits paid now, plus a portion of the future obligation. In FY 2013, the city set aside 74 percent of its retiree health obligations, which although below an adequate amount was an improvement compared to the previous year's 66 percent. In comparison, the Board of Water Supply provided 95 percent of its 2013 obligation, while the Honolulu Authority for Rapid Transit paid nothing.

**Figure A-2.** The wide variation in how governments are keeping up with their future retiree health care benefit costs is further illustrated by comparing Hawaii's counties. In FY 2012, the city's share of its obligations that it paid was 66 percent, up from 41 percent the year before. The neighbor islands showed mixed results. Maui's payment hit new lows in recent years, down to 35 percent in FY 2012. After years of strong performance, Hawaii County dropped to 38 percent in 2012. Kauai, alone among the counties, continued to pay its obligations in full.







**Figure A-3.** Another way to track whether government is ready to provide health benefits to retirees is to compare the amount of the unfunded liability to the size of the covered payroll. A high or rising percentage is a negative indicator. Honolulu's OPEB was measured this way in 2007, 2009, and most recently, in 2011. The results show the city's OPEB funding has been poor, worsening in 2009, but improving in 2011. In comparison, the statewide pension system for state and county employees (Employees' Retirement System or ERS) was better funded in those years, but the ERS trend shows funding has gotten worse. More recently, in 2012, national finance firm Morningstar found that Hawaii was one of 21 states whose pension system was "not fiscally sound."

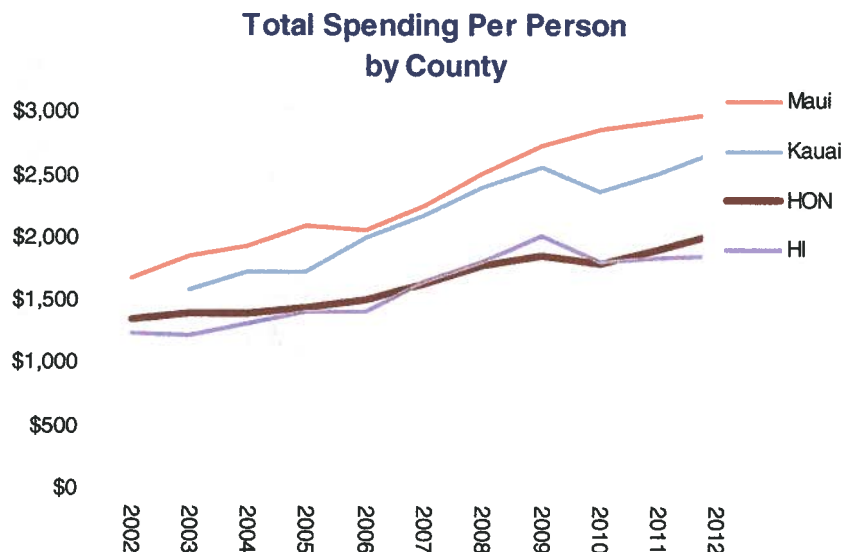
## B. Size of the City Budget

- **The rapid growth in the cost of employee benefits and debt service risks future structural deficits.**

One way to measure the size and level of activity of a government entity is by examining the amount of government spending and taxation. Spending and taxation can be viewed as the most basic measure of government since the level of spending drives tax policy, debt policy, and employment policy.

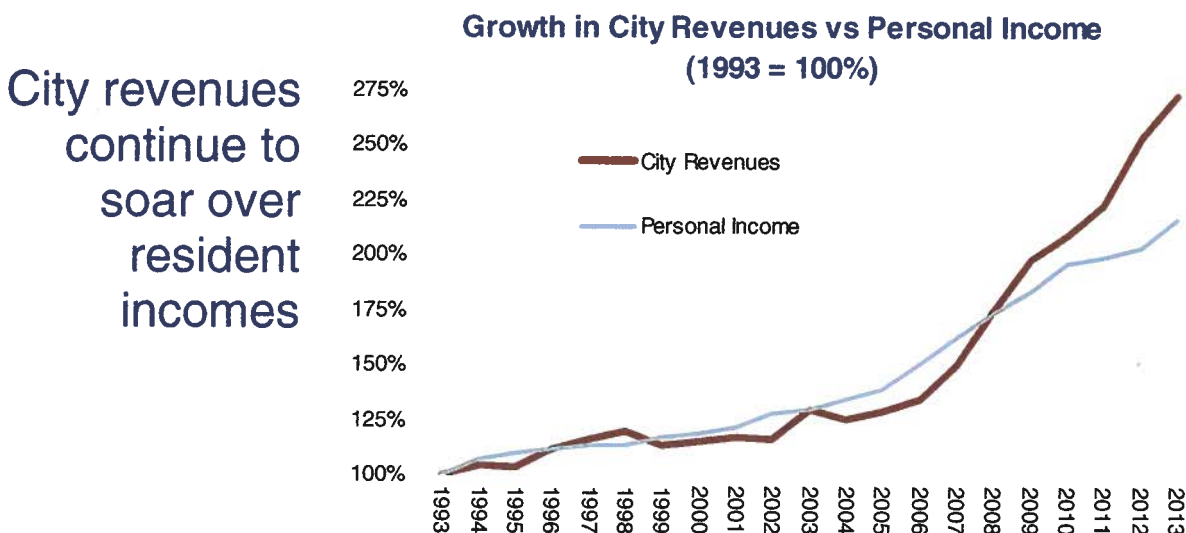
Government spending on operations is controlled through the operating budget. In this section, spending on operations is examined to see how the City and County of Honolulu's spending and taxation have grown over time, and how it compares to the incomes of residents and to other jurisdictions.

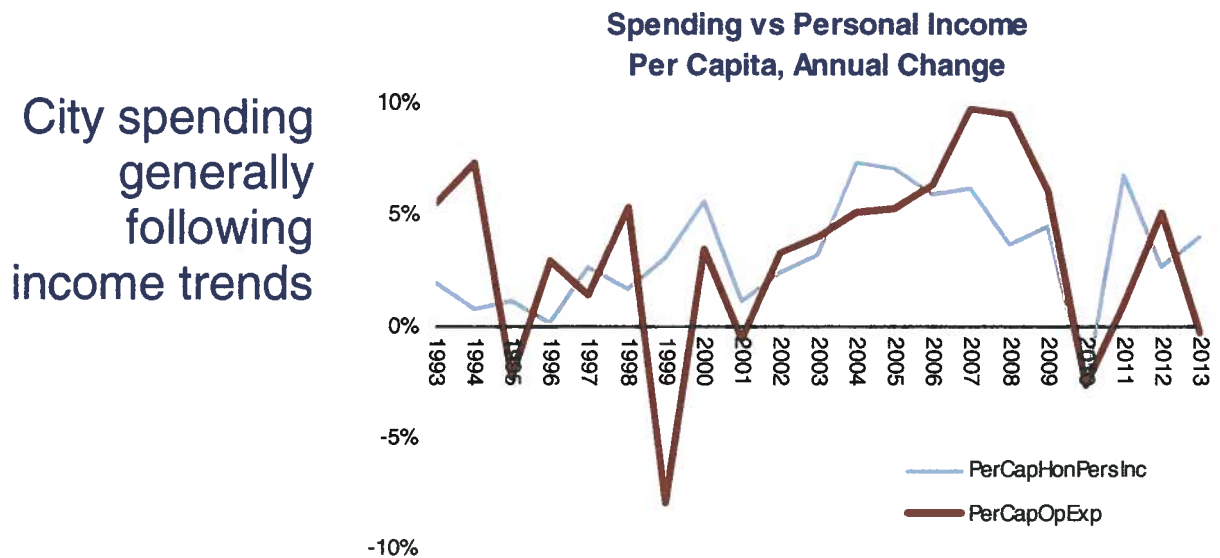
Spending in Honolulu and Kauai rebound after prior cuts



**Figure B-1.** In FY 2012, most counties edged higher on per-person spending. The spending trend of Maui and Kauai remained substantially higher at \$3,008 and \$2,694 per resident, respectively. Honolulu checked in at \$2,052, closely followed by Hawaii County at \$1,863 per person, which was about the same as the prior year. Interestingly, only Maui County did not experience a spending dip due to the recent recession.

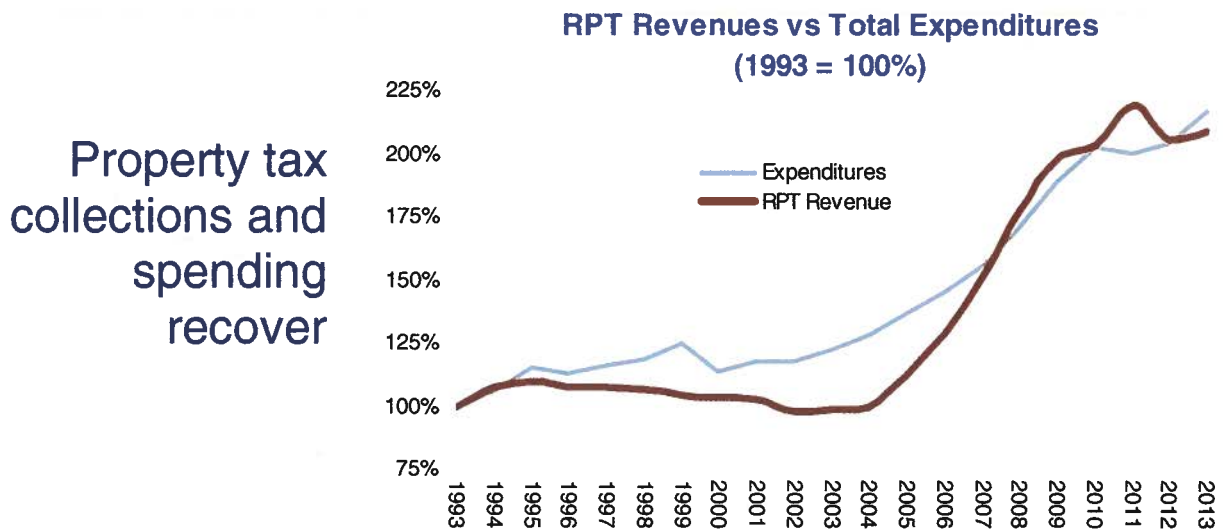
**Figure B-2.** One way to measure the cost of government is to see how its revenues (city taxes and fees excluding transfers from the state and federal governments) compare over time to the incomes of the people it serves (and taxes). Since FY 2006, revenues have climbed and outpaced the more modest increases in personal income.



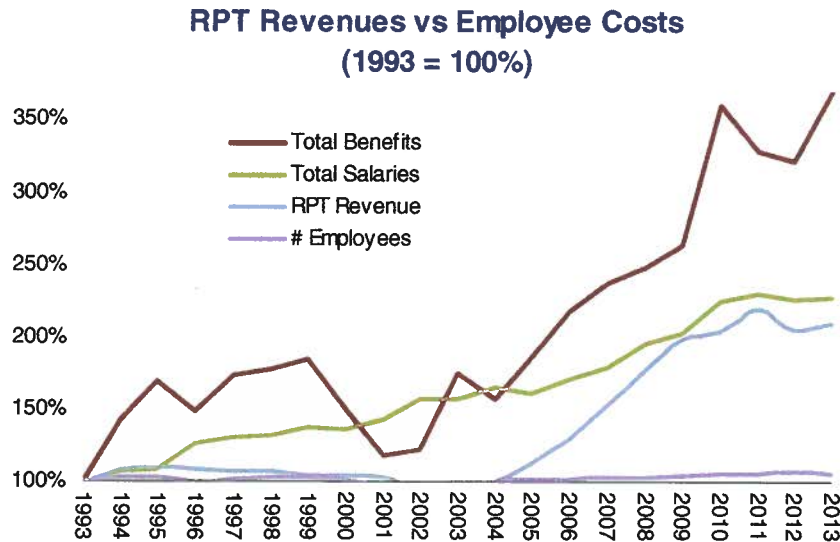


**Figure B-3.** Comparing year-to-year changes in per capita operating expenditures to personal income is another way to evaluate government cost trends. Both income and spending fell in FY 2010 with the poor economy, but rebounded in FY 2011. In FY 2013, personal income recovered while expenditures slumped.

**Figure B-4.** The city's operating expenses largely reflect the cost of salaries and benefits (including benefits for retired employees). The largest single revenue source is the property tax, which accounts for over a third of operating budget resources. After long lagging spending, property tax revenues jumped beginning in 2004, then fell in 2011 with the weak economy. Spending stalled in 2010 but has resumed its upward trend. Compared to 20 years ago, spending and tax revenues have both increased by a little more than double.



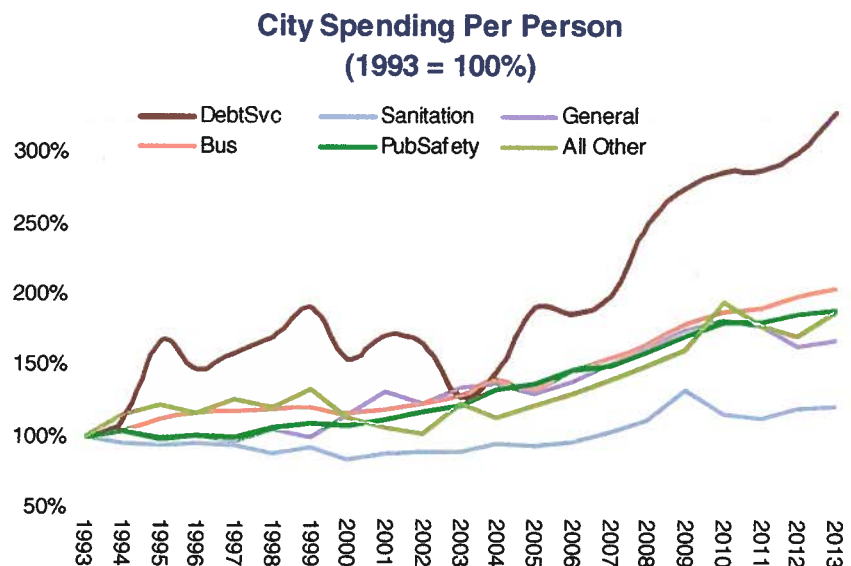
There is a growing threat of structural deficits from employee benefit costs

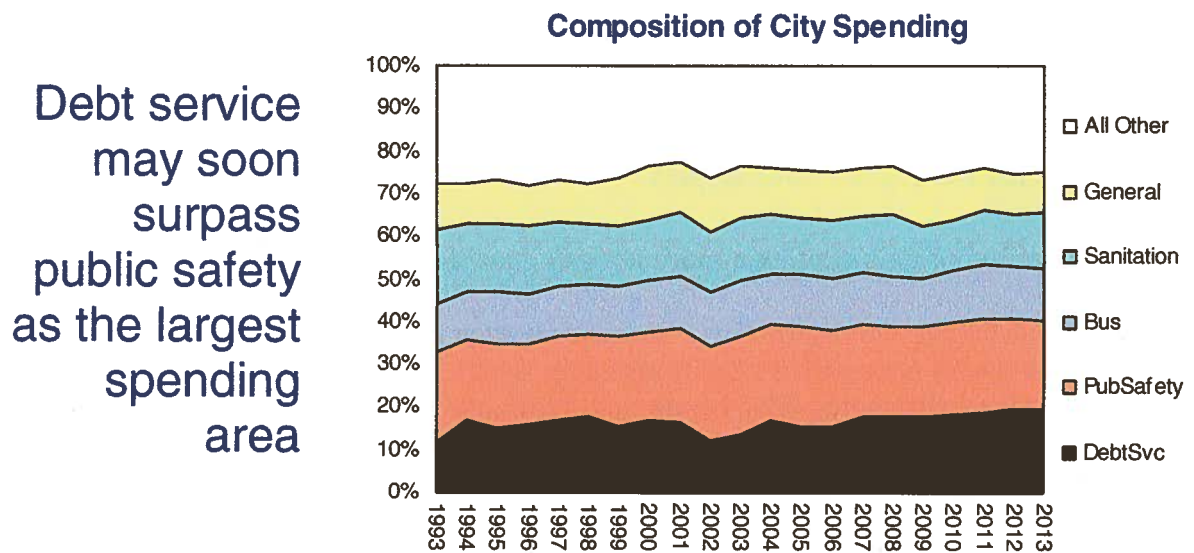


**Figure B-5.** While the number of city employees has been held in check, employee benefit costs since the early 1990's have increased much faster than property tax revenues. Total benefits are 369 percent of 1993 levels, compared to tax revenues at 209 percent. The widening gap between benefit costs and property tax revenues mean that structural deficits are a real threat. The growth in salary costs have been more moderate and in recent years in line with property tax gains.

**Figure B-6.** Over the past 20 years, by far the fastest growing component of city spending has been debt service, which has grown more than three-fold. In contrast, most other spending components have increased by two-fold or less.

Debt service soars compared to other costs





**Figure B-7.** Over the past 20 years, although the major components of city spending have shown substantial consistency in their share of the budget, with public safety representing the single largest spending component. However, consistent growth in debt service promises to eclipse public safety as the largest spending area.

## C. Financial Position – Net Assets

- **The city's assets resume a more normal growth trend.**

In its annual accounting reports, the city's financial position is reported as a computation of "net assets". The amount of net assets is what results after subtracting what the city owes (termed "liabilities", such as outstanding bills, bonds, and claims and judgments against the city) from what it owns (termed "assets", such as cash, investments, and the value of land, buildings, and infrastructure). The size of the net asset figure can be interpreted as representing the city's ability to cover its costs and continue to pay for services in the future. Increases or decreases in net assets over time indicate whether the city's financial position is improving or deteriorating.

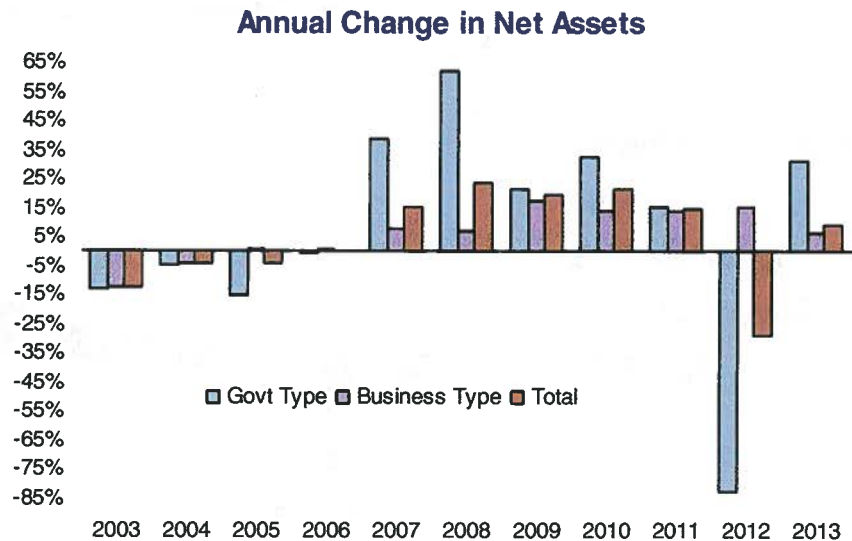
The city's net assets are divided into those supported primarily by taxes, termed governmental activities, versus those that are supported at least to some extent by user fees, termed business activities. The city's enterprise funds for housing and the bus, solid waste, and sewer systems are classified as the business activities of the city.<sup>1</sup> In FY 2012, the considerable funds and assets for rail previously included in the city's financial report moved to the newly established Honolulu Authority for Rapid Transportation and from that point forward was reported separately.

Enterprise funds are used to account for certain government activities that are run like businesses and charge fees to offset operating costs. The city has four enterprise funds: one each for the bus system, the solid waste collection and disposal system (including the H-Power garbage to energy plant), housing projects, and the sewer system. The significance of an enterprise fund's net asset amount is that it shows the financial position of the activity if operations ceased at the end of the period. For example, a positive net asset amount for the year ending June 30 would indicate that as of that date, the city could repay all outstanding debts of the activity and still fully own the buildings and equipment used by the activity. In contrast, a negative net asset amount would indicate that if operations ceased as of that date, the city would owe money to others. The annual change in net assets shows whether the fund financially improved or deteriorated during the subject year.

---

<sup>1</sup> The Board of Water Supply and the Honolulu Authority for Rapid Transportation are semi-autonomous agencies of the city and are not included in the financial net asset results reported here.

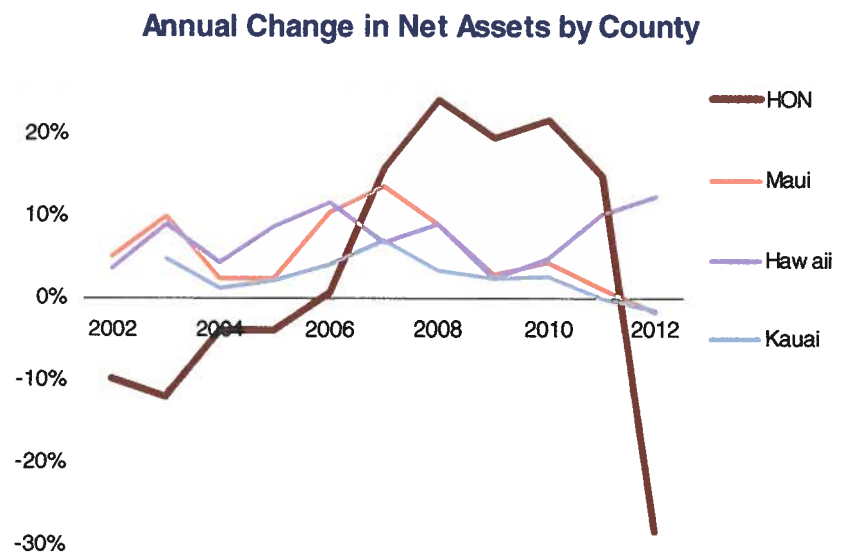
City assets  
resume  
modest growth



**Figure C-1.** In FY 2013, the city's total net assets grew 9.5 percent, more in line with its historical trend after plunging 28 percent in 2012 due to the transfer of the Transit Fund to the Honolulu Authority for Rapid Transportation.

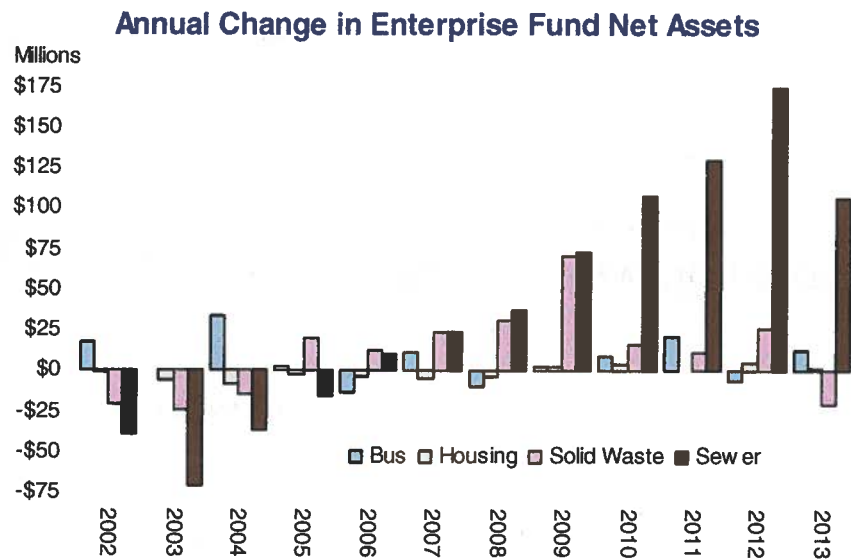
**Figure C-2.** In FY 2012, the city's drop in net assets referenced above stood out compared to the 12 percent gain of Hawaii County and 1 percent dips of Maui and Kauai. Taking a longer view, Honolulu's volatile trendline contrast to the much smaller asset bases and more moderate pattern of the neighbor islands. This is unexpected; smaller asset bases are typically more subject to variation than large bases.

The city's  
volatile net  
asset history  
overshadows  
the neighbor  
islands





Higher sewer  
fees again  
propel the  
sewer fund's  
assets



**Figure C-3.** The net assets of the city's enterprise funds turned in mixed results in FY 2013, led by big gains fed by sewer fee increases according to a multi-year fee schedule. Still, that \$107 million gain in sewer fund net assets pales compared to the record \$175 million gain of the prior year. Changes to the bus, housing, and solid waste funds were relatively marginal.



## D. Debt Service and Total Debt

- **The city's mounting debt service remains below its waived debt policy limit.**

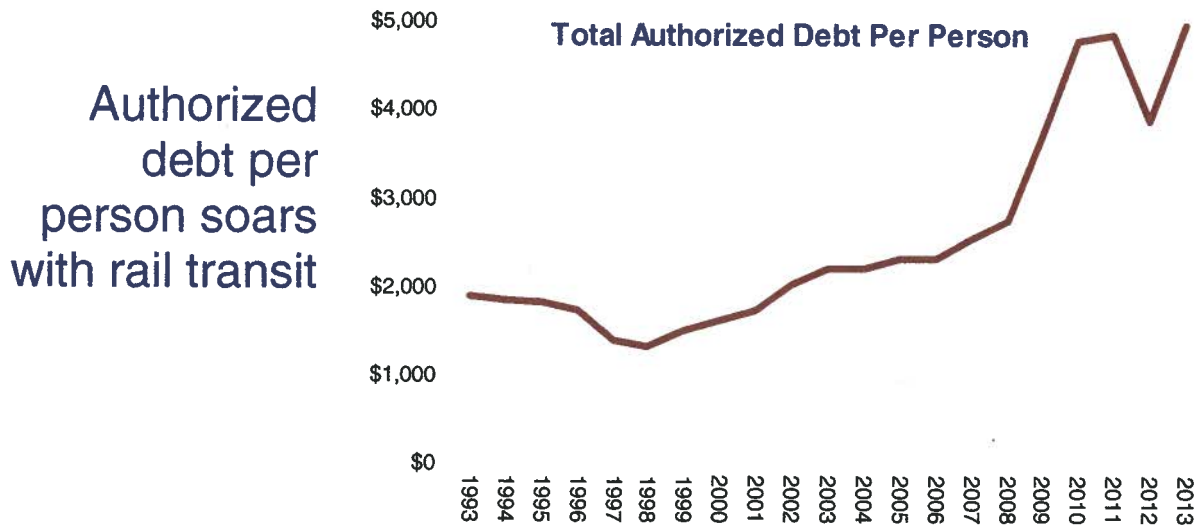
Most spending on construction and other long-lived assets in the capital budget is financed by bonds and other debt instruments. The repayment of the principal and interest on those debt instruments is called debt service.

Typically, most of the capital budget results in expenditures. The rest, usually between 10 and 20 percent, lapses, meaning certain projects or part of the appropriations therefor were not implemented because priorities changed, projects were found to be unaffordable, or appropriations were not used because actual spending requirements were less than expected. Of the amount that is expended, the money usually comes from the issuance of bonds and other debt instruments. A portion of the rest of the budget is funded by cash from federal or state grant funds, sewer fees deposited in the sewer fund, or from other special purpose cash sources.

The amount of debt that is authorized to be incurred by the city is made up of bonds already issued and bonds not yet issued. The amount of unissued bonds represents past capital budget appropriations that have not lapsed and are to be financed by bonds that have not yet been issued. It thus represents a backlog of debt to be incurred if the capital projects they fund move forward.

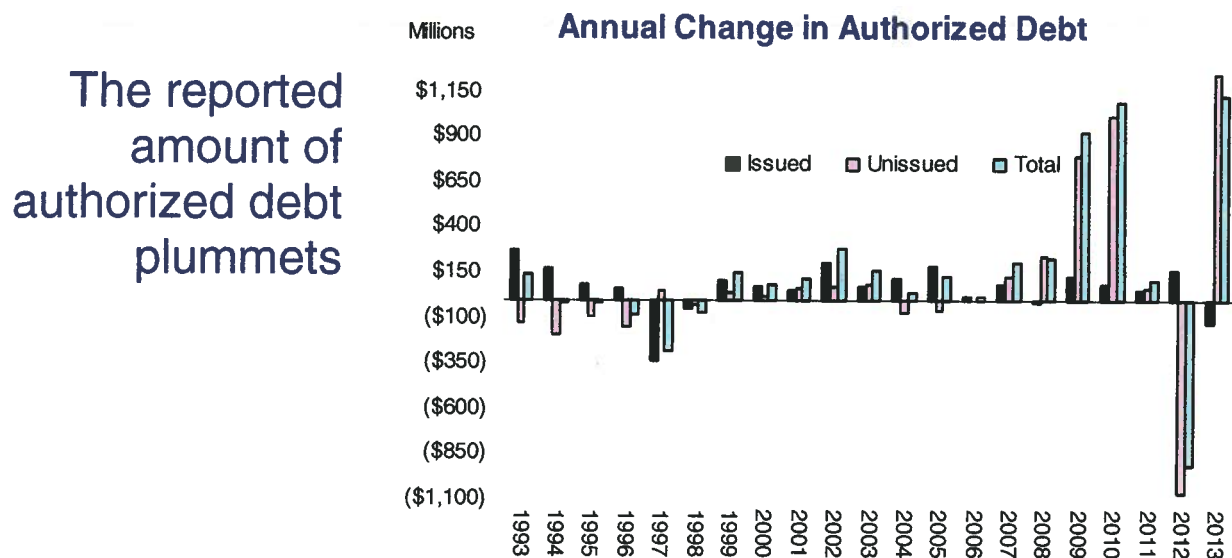
**Relationship to construction spending.** Spending on debt service as part of operations is distinct but related to spending on construction projects. Construction spending occurs first, and is authorized in the capital budget. That expenditure is mostly financed by incurring debt in the form of bonds, notes and commercial paper. A few years after the capital budget takes effect, repayment of the principal amount of the debt to finance the budget begins. Debt service payments are made from the operating budget. The debt service for any particular municipal bond issued by the city is paid over a long period, typically 25 years.

Construction spending information is recorded and reported in the city's financial reports in several ways: as an initial capital budget appropriation, as expenditures made pursuant to the appropriation, as a yearly stream of repayments included in the operating budget to retire the debt that financed the initial outlay, and as an addition to the city's capital assets when a facility is completed followed by annual reductions thereto to record depreciation of the facility. Care must be taken to avoid confusing these numbers.

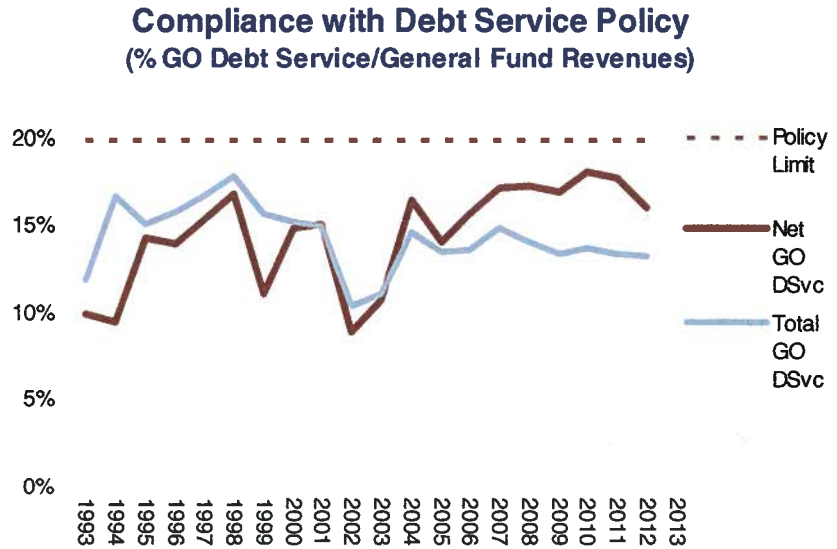


**Figure D-1.** The chart reflects the total amount of general debt authorized per Honolulu resident. On December 31, 2013, authorized debt climbed to a record \$4,986 per resident, a year after the rail transit project's debt was transferred to the books of the Honolulu Authority for Rapid Transportation (HART). This trend of accelerating debt is ongoing despite the fact that no bonds for the rail project have yet been issued.

**Figure D-2.** This chart shows the annual change in the amount of debt authorized for the city over the last 20 years. In 2013, the amount of debt authorized but unissued swung back after falling by over \$1 billion the previous year with the transfer of reporting of such debt to HART, as described above. This resembles the huge debt authorizations of FY 2009 and 2010, which were also due to rail.



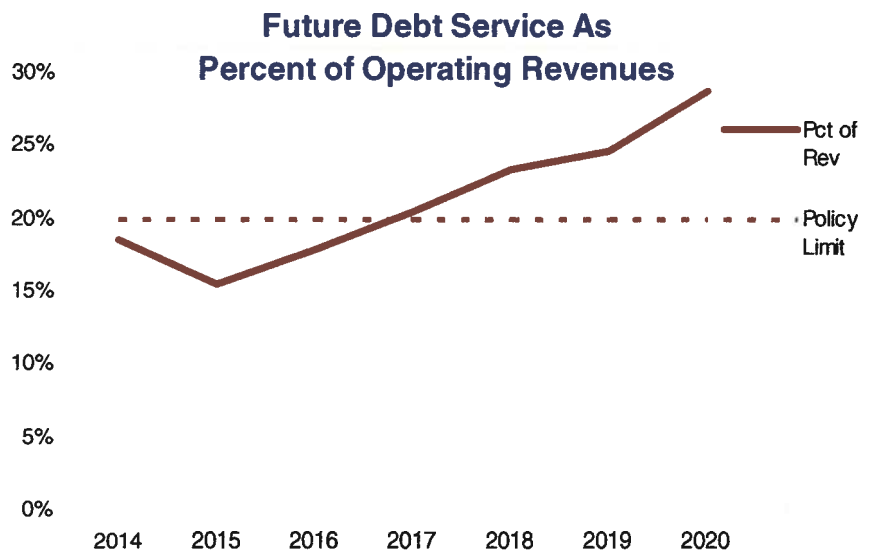
The city  
complies with  
the waived debt  
affordability  
guidelines

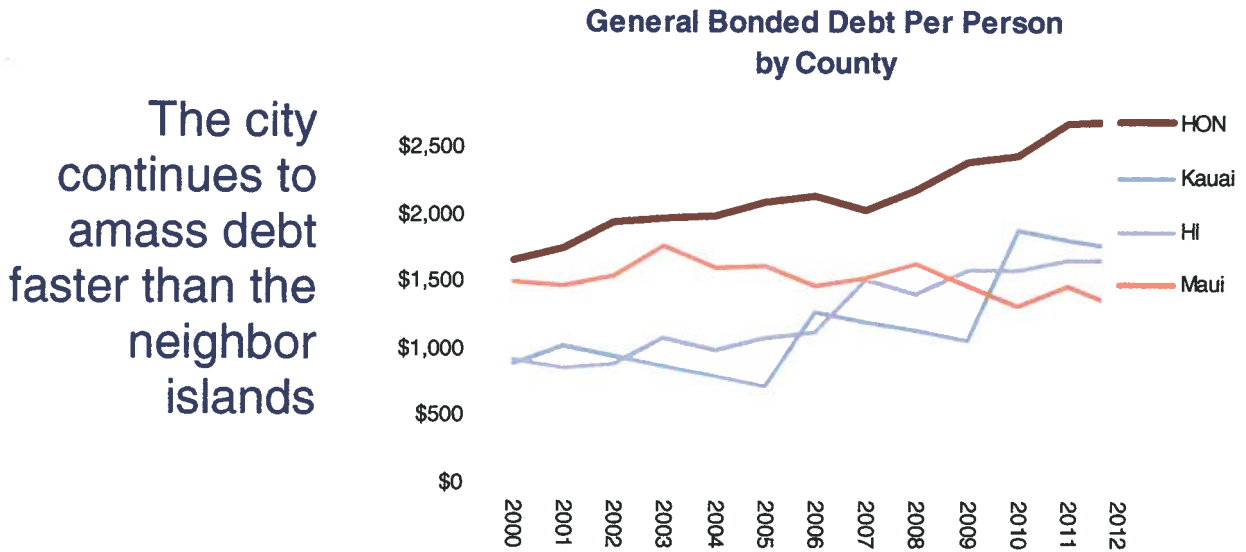


**Figure D-3.** Since adoption of the city’s debt and financial policies in 1996, two debt affordability guidelines were put in place. One specified that gross general debt service be less than 20% of the operating budget, the other that net general debt service be less than 20% of general revenues. The limits were unilaterally waived by the administration on October 26, 2011 for fiscal years 2014 through 2023, based on its projections, and the waivers are still in effect. The data shows that neither limit is in danger of being breached in the near future. In fact, recent trends show movement away from the limit.

**Figure D-4.** The city administration annually forecasts, among other things, the amounts of future debt service and operating revenues. While these data are not exactly the ones applicable to the debt policies, the data is indicative of the upcoming budgets as can best be determined. The forecast suggests that the city’s debt service burden may exceed the waived policy as soon as FY 2017.

Debt service  
may breach the  
waived  
affordability  
guidelines in a  
few years





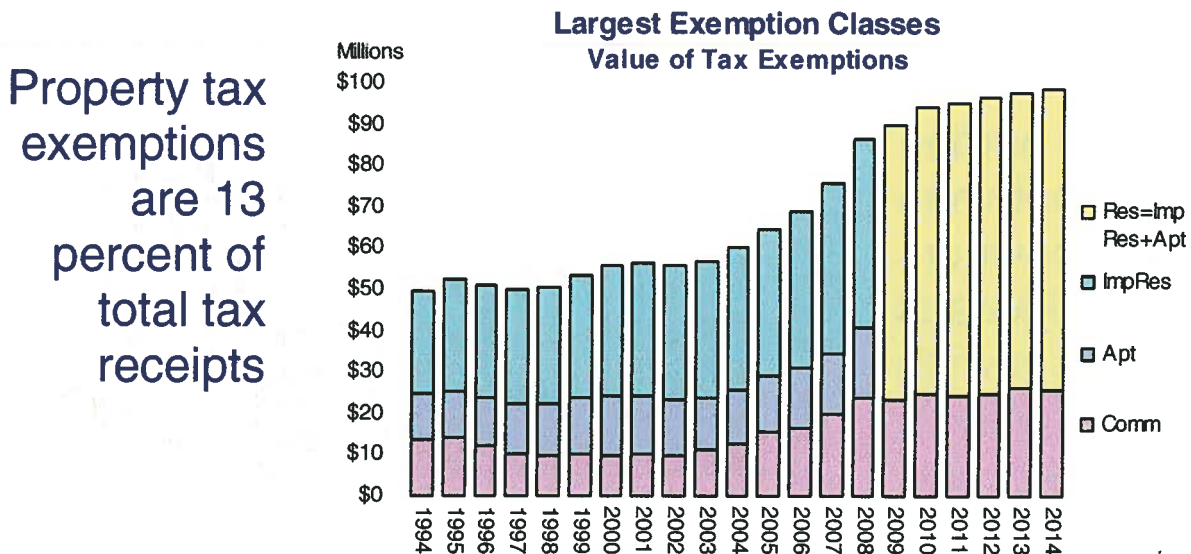
**Figure D-5.** Issued debt whose debt service payments are to be paid with property tax revenues is called general bonded debt. While the city's debt level was about even with the prior year, the trend has been for the city to grow its debt burden higher and faster than the other counties. In 2012, Honolulu's \$2,690 of issued debt per resident far surpasses that of Kauai at \$1,754, Hawaii County at \$1,664, and Maui at \$1,329. Maui is bucking the trend and reducing its per person debt load.

## E. Real Property Taxes

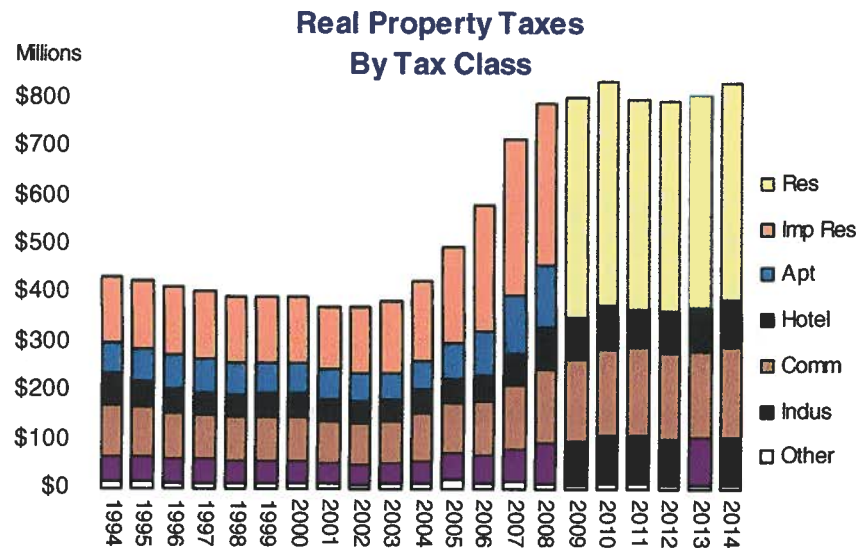
- **Assessment values and tax bills continue their recovery.**

At just under a third of operating revenues, property taxes remain the city's largest single source of revenues. Property tax revenues are generated by applying tax rates, which are set annually by the City Council for each of the eight classes of real property, to the assessed value of each parcel of taxable real property, net of any applicable exemptions. That value is established by the city's real property assessment division according to prevailing market values.

**Figure E-1.** As with values in the overall real estate market and property tax assessments, the rise in the value of property tax exemptions (i.e. value of exempt properties multiplied by the otherwise applicable tax rate) has slowed, but exemption values continue to creep higher. Nearly all tax exemptions (94 percent of total exemption value in FY 2014) benefit the residential and commercial classes of properties, with residential accounting for by far the greater share (70 percent). In FY 2014, property tax exemptions for all taxable properties represented foregone revenues of \$104.7 million, or 13 percent of anticipated property tax receipts. Viewed as a tax expenditure, that amount roughly equals the total operating expenditures of the Honolulu Fire Department.



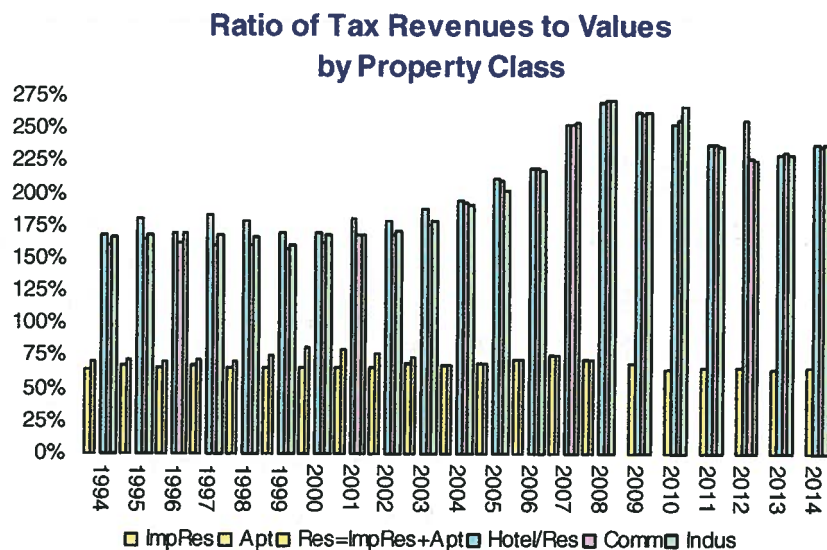
Property tax  
revenues  
regain pre-  
recession  
levels



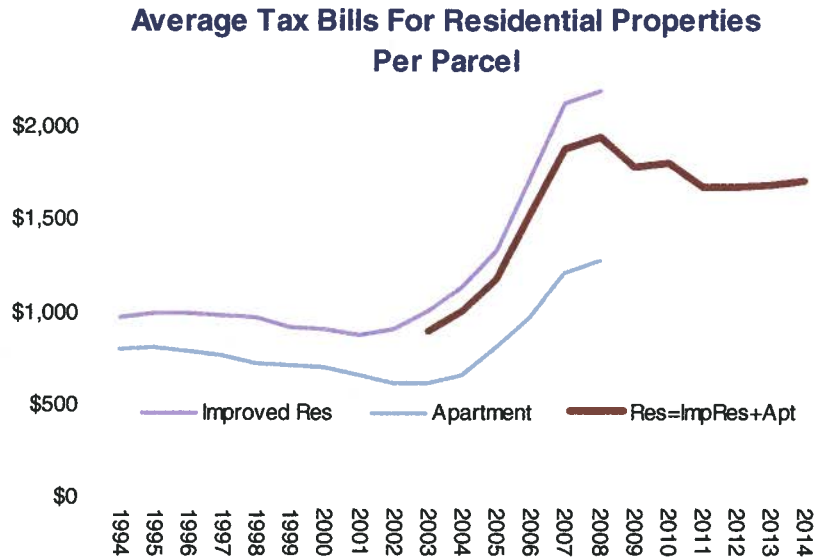
**Figure E-2.** Property tax revenues edged higher in FY 2014. All of the larger tax classes saw slight revenue gains. Revenues have changed little since FY 2008.

**Figure E-3.** Because the city has long adopted lower rates for residential properties as compared to business properties, residential properties have had to pay much less than one would expect compared to their share of property values. That comparison is a measure of relative tax burden between such properties. (A class of property that generated 10 percent of total tax revenues and represented 10 percent of total property value would have a 100 percent ratio of revenue share to value share.) In FY 2014, the gap in tax burden between the two types of properties grew slightly. Residential properties accounted for 53 percent of tax revenues while representing 80 percent of property values, producing a share ratio of 67 percent. For comparison, hotel properties provided 12 percent of revenues while representing just 5 percent of valuations, a share ratio of 239 percent, or more than three and a half times the tax burden of residential properties.

The tax burden  
gap between  
homeowners  
and businesses  
is growing



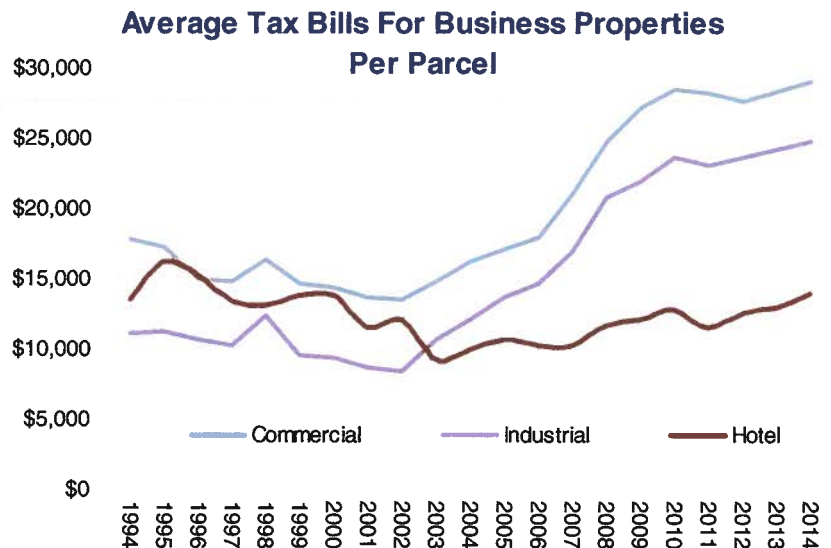
Residential  
property tax  
collections  
remain flat



**Figure E-4.** The average tax bill for residential properties showed little change in FY 2014 compared to the prior year, averaging \$1,710, up \$25 from the prior year. That is still over \$200 less than the peak in FY 2008.

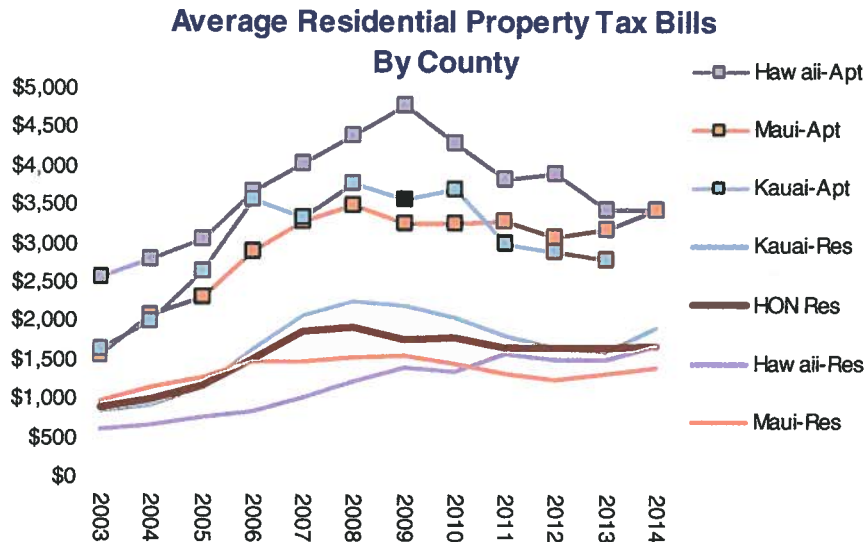
**Figure E-5.** FY 2014 tax bills of commercial, industrial, and hotel properties continued their recent climb. Hotel properties saw average tax bills increase to \$14,029 compared to \$13,045 last year. Industrial properties moved higher to \$24,904, while commercial properties edged up to \$29,163. Over the last 10 years, commercial and industrial tax bills have increased much faster than hotel tax bills.

Tax bills for  
commercial and  
industrial  
properties  
continue to rise  
faster than for  
hotels





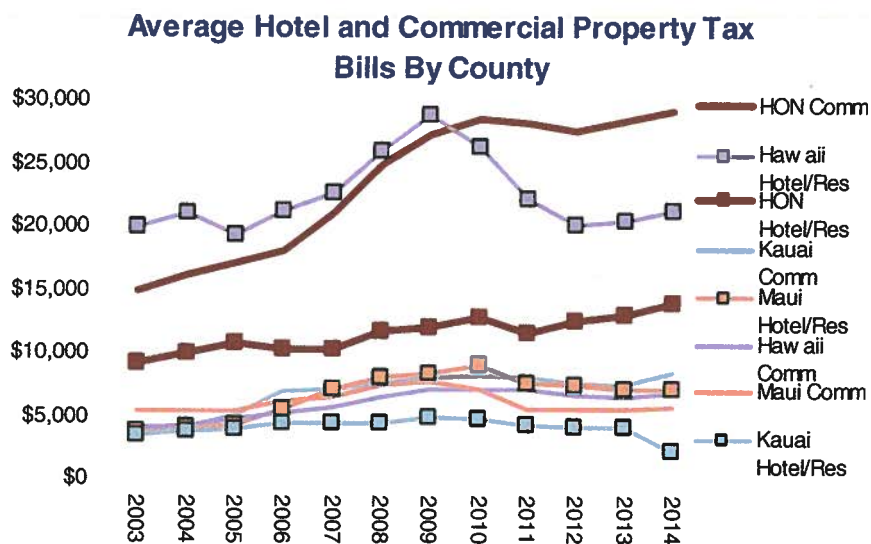
Most county residential tax bills are starting to rise



**Figure E-6.** County residential taxes are slow to recover after the recession. Honolulu residential tax bills, reflecting both single family and apartment properties, are in the lower cost group, along with Hawaii, Maui, and Kauai residential taxes. Hawaii and Maui apartment classes form the high cost group, due to high assessed values per parcel. Kauai ceased to have an apartment class in FY 2014.

**Figure E-7.** In FY 2014, county hotel and commercial tax bills mostly increased or stayed about the same. Kauai hotel tax bills was the sole example that retreated in 2014. Overall, Hawaii County hotel tax bills show the biggest hit from the recession.

## County business tax bills show mixed results





## **F. Fund Balance and Budgeted Property Taxes**

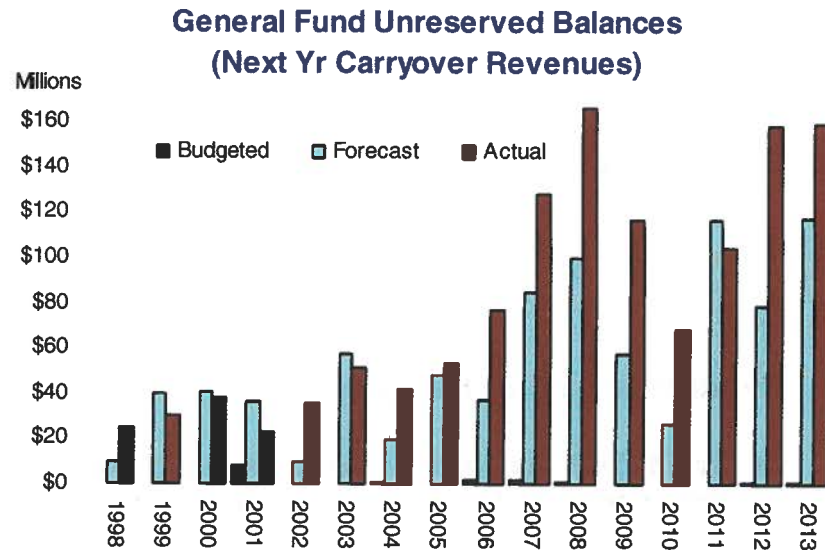
- **In FY 2013, the general fund carryover from the prior year was again huge, and property tax collections also experience a windfall.**

The general fund is the primary fund in the operating budget. It is a recommended budget practice and advantageous for bond ratings that there be a reserve amount in the general fund to pay for unexpected costs. The Government Finance Officers Association recommends a minimum amount of unrestricted fund balance of about 17 percent of annual revenues or expenditures, whichever is more predictable. Other sources recommend a range of 5 to 15 percent. For FY 2012, the carryover from the previous year was forecast to account for 22 percent of operating resources. The city has not adopted a policy on the desirable amount of the minimum unrestricted fund balance.

The city's practice has been to budget practically all of the revenues of the general fund for expenditure each fiscal year, thereby leaving no reserve or fund balance. Yet by year's end, the city's general fund often has a large unbudgeted balance that is carried over to the next fiscal year. In fact, this carryover amount from the previous year is usually the second largest anticipated revenue source for the operating budget, next to property taxes.

While positive and reasonable balances in the general fund are desirable, wide disparities between budgeted and actual balances in the general fund are not. They point to a breakdown in budget planning; either substantial amounts of appropriations in the operating budget are not being implemented, or revenues are being substantially under-estimated, or both. While some level of over-estimation of expenditures and under-estimation of revenues can be prudent, processes that lead to substantially and systemically skewed results can be problematic. Thus, although conservative estimation helps to avoid mid-year deficits, taken too far, that means that city services that were budgeted were not provided despite the availability of resources, or that projections of resources were found to be unreliable and risky.

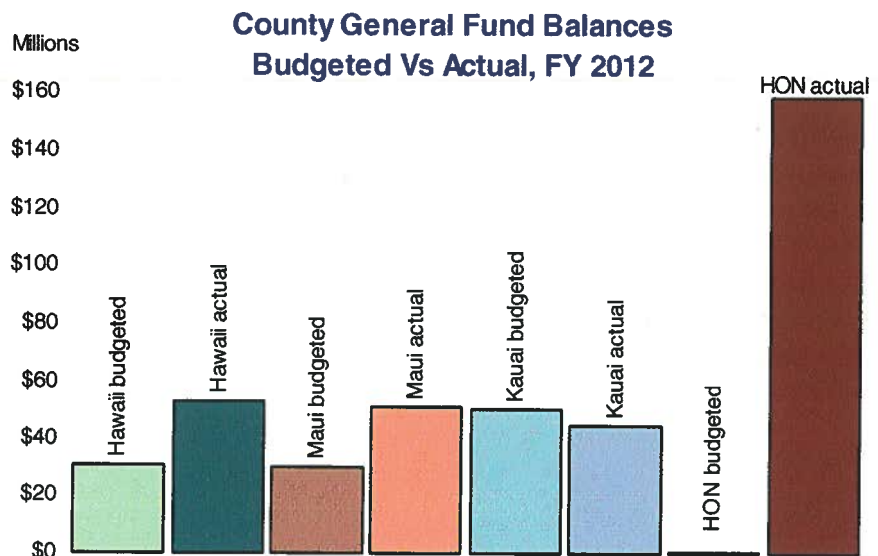
Actual year-end  
general fund  
reserves again  
trounce the  
amount  
budgeted



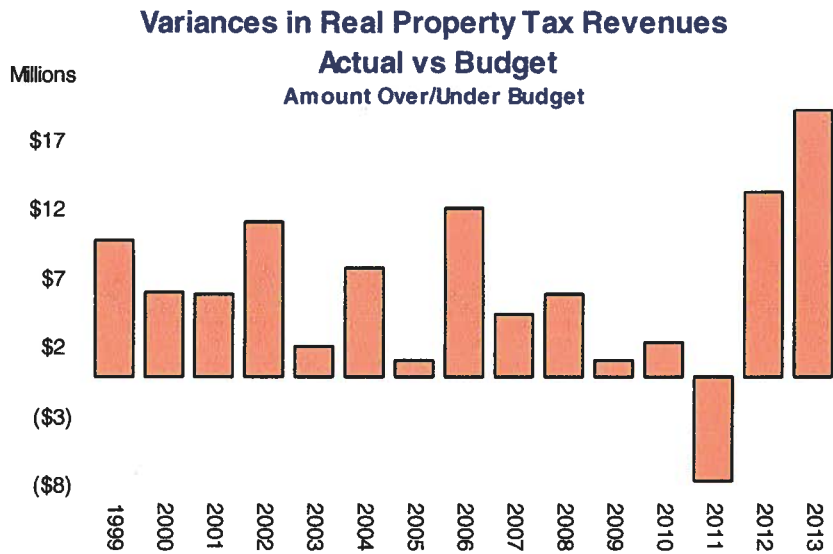
**Figure F-1.** The actual unreserved general fund balance recorded at the end of FY 2013 was \$159 million, in spite of budgeting all available moneys, meaning planning to have zero funds remaining and leaving no fund balance for unexpected contingencies. As shown in the chart, this is a long standing practice of the city.

**Figure F-2.** The city's practice of budgeting the entire amount of general funds is not a generally recommended budget practice, and not a practice shared by the neighbor island counties. For FY 2012, each neighbor island county budgeted for a general fund balance that was at least half of what was actually realized at the close of the fiscal year, in stark contrast with the city.

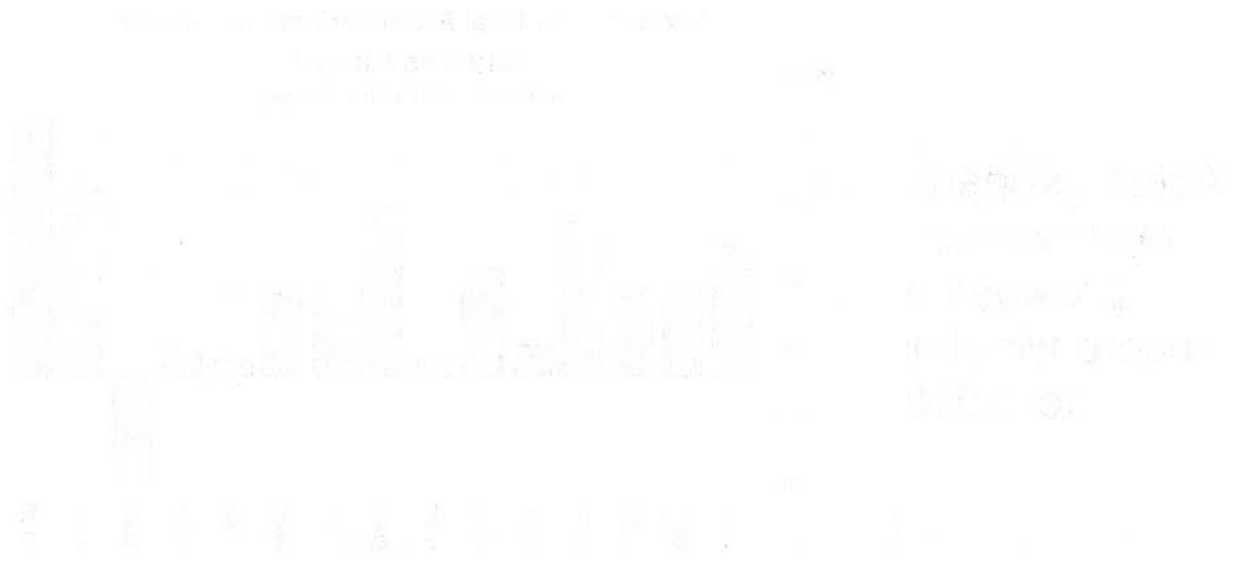
Neighbor Island  
counties budget  
for a substantial  
general fund  
balance



Actual property  
tax revenues  
provided a  
record windfall  
for 2013



**Figure F-3.** In FY 2013, actual real property tax receipts exceeded projections by a record \$19 million. This collection surplus was a significant contributor to the jump in the unbudgeted general fund balance at the end of that year (see above).



This page intentionally blank

# III. Executive Operating Budget

## Actual Versus Budgeted Revenues and Expenditures, FY 2013 and FY 2014

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. The review covered all of FY 2013 (ending on June 30, 2013) and six months of FY 2014 through December 31, 2013. Our review is based on the information in the FY 2013 and FY 2014 Executive Program and Budget documents, the executive operating budget ordinances (Ordinance 12-19 for FY 2013, and Ordinance 13-19 for FY 2014), unaudited financial statements for FY 2013, and the December 2013 accounting reports for FY 2014 from the Department of Budget and Fiscal Services. Our review of expenditures includes all fund sources, while the review of revenues only covers the general fund.

### Overview:

- In FY 2013, the largest general fund revenue variance was because over \$8 million in repayments of debt service from the highway fund were not collected.
- Also in FY 2013, the largest appropriation lapse was over \$49 million lapsing from the \$182 million appropriation for the Department of Environmental Services' Refuse Collection and Disposal activity. In percentage terms, the largest significant lapse was from the \$2.3 million appropriation for salary adjustment and accrued vacation pay, where 66 percent of the amount lapsed.
- Of the major general fund revenue assumptions made in the FY 2014 budget, the largest discrepancy at mid-year (December 31, 2013) was the budgeted recovery of \$88 million in debt service from the housing development special fund, where \$0 was received by that date.

### A. Review of FY 2013

#### 1. General Fund Overview

Overall, for FY 2013, actual general fund revenues were \$91 million or 7.6 percent more than the \$1.198 billion estimated in the budget (these figures include revenues, other financing sources (i.e. sale of assets), transfers in, and unreserved fund balance from prior year). Actual general fund expenditures for executive and legislative departments, miscellaneous expenses and debt service totaled \$134 million or 14 percent lower than the \$1.198 billion budgeted (these figures include expenditures from departments, miscellaneous and debt service; other financing uses; and transfers out). The actual unreserved and undesignated fund balance at the end of FY 2013 totaled \$225

million, more than the budgeted fund balance of \$0. The \$225 million ending fund balance compared to expenditures computes to a favorable ratio of 21 percent.<sup>1</sup>

## 2. Significant Revenue Variances for General Fund, FY 2013

The following table shows general fund revenue sources with a variance of \$1 million and five percent or more between actual and budgeted revenue amounts for FY 2013. Negative amounts mean actual revenues were below the amounts budgeted.

**Table III-1. FY 2013 Major  
General Fund Revenue Variances**

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Building Permits	\$1,809,000	15%
Motor Vehicle Drivers' License	-1,468,000	-22%
Emergency Ambulance Services	-4,045,000	-12%
Sundry refunds	3,771,000	354%
Recovery of Debt Service Charges (Highway Fund)	-8,694,000	-12%

<sup>1</sup> The Government Finance Officers Association, a standard-setting professional association, recommends an unreserved fund balance in the general fund of no less than five to 15 percent of operating revenues.

### 3. Major Appropriation Lapses by Activity, FY 2013

In Table III-2 below, we have highlighted the major appropriation lapses for FY 2013, by budgeted activity, based on the detailed information in Table III-3 and Table III-4, which follow. We included lapses that were at least \$1 million and five percent of adjusted appropriations, only included budgeted activities, and excluded federal and state grants from funds such as the Federal Grants Fund and the Special Projects Fund.

**Table III-2. FY 2013 Major  
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amount	Percent of Appropriation
General Government/Department of Customer Services/Motor Vehicle, Licensing and Permits	\$15,974,278	\$2,357,808	14.8%
General Government/Department of Budget and Fiscal Services/Liquor Commission	3,823,750	1,059,186	27.7%
General Government/Department of Information Technology/Administration	10,371,451	1,737,086	16.7%
General Government/Department of the Corporation Counsel/Legal Services	8,134,805	1,486,562	18.3%
General Government/Department of the Prosecuting Attorney/Administration	6,263,942	1,668,281	26.6%
Highways and Streets/Department of Facility Maintenance/Administration	2,776,495	1,021,763	36.8%
Highways and Streets/Department of Facility Maintenance/Road Maintenance	20,235,653	3,387,417	16.7%
General Government/Department of Facility Maintenance/Public Building and Electrical Maintenance	31,479,673	1,750,002	5.6%
General Government/Department of Design and Construction/Project and Construction Management	11,502,560	2,369,167	20.6%
Public Safety/Fire Department/Fireboat	2,235,730	1,071,824	47.9%
Public Safety/Department of Emergency Services/Emergency Medical Services	26,529,836	1,360,425	5.1%
Culture and Recreation/Department of Parks and Recreation/Administration	3,399,635	1,430,804	42.1%

**Table III-2. FY 2013 Major  
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amount	Percent of Appropriation
Culture and Recreation/Department of Parks and Recreation/ Recreation Services	21,747,064	1,349,294	6.2%
Culture and Recreation/Department of Parks and Recreation/ Grounds Maintenance	27,132,724	1,993,193	7.3%
Sanitation/Department of Environmental Services/Refuse Collection and Disposal	182,312,434	49,367,032	27.1%
Sanitation/Department of Environmental Services/Administration	7,007,789	1,276,190	18.2%
Sanitation/Department of Environmental Services/Environmental Quality	13,452,189	3,275,310	24.3%
Sanitation/Department of Environmental Services/Collection System Maintenance	22,485,299	3,119,285	13.9%
Sanitation/Department of Environmental Services/Treatment and Disposal	74,062,987	12,198,579	16.5%
Miscellaneous/Retirement System	103,316,000	15,210,861	14.7%
Miscellaneous/FICA	26,984,000	5,202,442	19.3%
Miscellaneous/Workers' Compensation	13,825,000	1,342,763	9.7%
Miscellaneous/Salary Adjustment and Accrued Vacation Pay <sup>2</sup>	3,500,000	2,294,237	65.5%
Miscellaneous/Risk Management	8,510,435	1,727,525	20.3%
Miscellaneous/Provision for Energy Costs <sup>3</sup>	22,159,716	10,081,462	45.5%
Miscellaneous/ Provision for Vacant Positions <sup>4</sup>	31,935,194	4,946,712	15.5%
General Government/City Council/Administration	5,061,636	1,063,654	21.0%

<sup>2</sup> Unlike other line items, the difference between the original appropriation and the adjusted appropriation is treated as the amount expended because it is the amount transferred to other line items for expenditure. The lapsed amount, then, is the adjusted appropriation. The percent lapsed is computed based on the budgeted appropriation, rather than on the adjusted appropriation.

<sup>3</sup> Ibid.

<sup>4</sup> Ibid.



#### **4. Detailed Expenditure Results by Activity, FY 2013**

Table III-3 displays expenditure results of activities in the FY 2013 executive operating budget ordinance, listed by agency in the order it appears in the ordinance. In addition, the activity “Other Grants”, which is an unbudgeted item found occasionally only in the accounting reports, is added under the appropriate agency. For each activity, the amounts appropriated, expended/encumbered, and lapsed in the fiscal year are shown. Included is the percentage of the activity’s appropriation that the lapsed amount represents. Activities where the lapsed amount equaled or exceeded \$1 million and five percent of the adjusted appropriation are highlighted, but only if the lapsed amount and percentage continue to meet the criteria after excluding grant funds from any source.<sup>5</sup> For each activity, the following information is provided regarding its status at the end of the fiscal year:

- (1) Total appropriated amount as shown in the budget ordinance.
- (2) The total appropriated amount as may be adjusted by any transfers and grants, whether from state or federal sources. The adjusted amount may be higher than the initial appropriation if a transfer or grant added to the amount appropriated. Alternatively, the adjusted amount may be lower than the initial appropriation if a transfer reduced the amount appropriated to that activity or if a grant was less than budgeted.
- (3) The amount of the adjusted appropriation that was expended or encumbered during the fiscal year.
- (4) The amount that lapsed at the end of the fiscal year and its percentage of the adjusted appropriation.

---

<sup>5</sup> Unbudgeted grant and special projects funds are excluded.

**Table III-3**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2013, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Net Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<b>Mayor</b>					
Administration	479,415	514,415	466,132	48,283	9.4%
Contingency	24,741	24,741	17,020	7,721	31.2%
<b>Managing Director</b>					
City Management	1,737,214	1,929,074	1,821,569	107,505	5.6%
Culture and the Arts	835,399	835,399	809,540	25,859	3.1%
Neighborhood Commission	1,002,032	1,002,032	807,909	194,123	19.4%
Office of Housing	109,656	109,656	74,032	35,624	32.5%
Royal Hawaiian Band	1,976,398	1,976,398	1,772,405	203,993	10.3%
Other Grants*	-	404,557	388,668	15,889	3.9%
<b>Department of Customer Services</b>					
Administration	401,316	421,382	417,559	3,823	0.9%
Public Communication	1,413,815	1,521,979	1,373,793	148,186	9.7%
Satellite City Hall	4,005,393	4,005,393	3,916,845	88,548	2.2%
Motor Vehicle, Licensing and Permits	15,974,278	15,974,278	13,616,470	2,357,808	14.8%
<b>Department of Budget and Fiscal Services</b>					
Administration	789,167	789,167	730,010	59,157	7.5%
Internal Control	413,320	425,509	398,985	26,524	6.2%
Fiscal/CIP Administration	568,295	610,386	598,600	11,786	1.9%
Budgetary Administration	849,430	869,609	812,265	57,344	6.6%
Accounting and Fiscal Services	4,153,439	4,268,879	3,694,718	574,161	13.4%
Purchasing and General Services	1,610,091	1,617,891	1,443,634	174,257	10.8%
Real Property	5,839,200	5,839,200	5,045,893	793,307	13.6%
Treasury	2,549,560	2,549,560	2,293,560	256,000	10.0%
Liquor Commission	3,754,846	3,823,750	2,764,564	1,059,186	27.7%
<b>Department of Information Technology</b>					
Administration	10,327,579	10,371,451	8,634,365	1,737,086	16.7%
Applications	1,786,832	2,061,011	2,019,296	41,715	2.0%
Technical Support	1,312,547	1,381,939	1,306,328	75,611	5.5%
Operations	1,161,459	1,331,496	1,122,122	209,374	15.7%
ERP-CSR	1,933,032	2,019,972	1,809,801	210,171	10.4%
Radio and Network	747,428	941,483	841,630	99,853	10.6%
Other Grants*	-	3,025,000	1,441,349	1,583,651	52.4%
<b>Department of the Corporation Counsel</b>					
Legal Services	7,978,860	8,134,805	6,648,243	1,486,562	18.3%
Ethics Commission	282,569	282,569	265,988	16,581	5.9%

**Table III-3 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2013, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<b>Department of the Prosecuting Attorney</b>					
Administration	6,263,942	6,263,942	4,595,661	1,668,281	26.6%
Prosecution	11,679,422	13,449,564	12,785,069	664,495	4.9%
Victim/Witness Assistance	1,769,557	3,240,401	2,641,593	598,808	18.5%
<b>Department of Human Resources</b>					
Administration	885,948	952,537	932,130	20,407	2.1%
Employment and Personnel Services	1,446,367	1,459,089	1,369,696	89,393	6.1%
Classification and Pay	568,850	594,293	497,124	97,169	16.4%
Health Services	696,023	776,986	674,749	102,237	13.2%
Industrial Safety and Workers' Compensation	1,047,169	1,091,825	1,066,599	25,226	2.3%
Labor Relations and Training	966,605	957,537	877,126	80,411	8.4%
<b>Department of Planning and Permitting</b>					
Administration	2,283,119	2,424,160	2,276,165	147,995	6.1%
Site Development	3,369,501	3,479,938	3,140,731	339,207	9.7%
Land Use Permits	1,084,876	1,180,434	957,733	222,701	18.9%
Planning	1,616,272	1,692,374	1,610,610	81,764	4.8%
Customer Service Office	2,763,232	2,876,312	2,519,701	356,611	12.4%
Building	5,006,201	5,274,319	4,940,354	333,965	6.3%
Other Grants*	-	2,262,630	73,764	2,188,866	96.7%
<b>Department of Facility Maintenance</b>					
Administration	2,511,222	2,776,495	1,754,732	1,021,763	36.8%
Road Maintenance	18,041,265	20,235,653	16,848,236	3,387,417	16.7%
Pub Building and Electrical Maint	28,479,944	31,479,673	29,729,671	1,750,002	5.6%
Automotive Equipment Services	19,119,162	19,620,134	18,683,983	936,151	4.8%
Other Grants*	-	1,231,210	507,823	723,387	58.8%
<b>Department of Design and Construction</b>					
Administration	779,363	854,367	824,683	29,684	3.5%
Project and Construction Mgmt	11,002,734	11,502,560	9,133,393	2,369,167	20.6%
Land Services	2,210,670	2,386,004	2,178,300	207,704	8.7%

**Table III-3 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2013, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<b>Police Department</b>					
Police Commission	481,964	434,692	411,784	22,908	5.3%
Office of the Chief of Police	7,020,556	7,696,109	7,591,913	104,196	1.4%
Patrol	108,740,401	115,319,516	113,872,706	1,446,810	1.3%
Traffic	10,473,186	9,706,282	9,646,439	59,843	0.6%
Specialized Services	6,208,799	6,594,882	6,267,941	326,941	5.0%
Central Receiving	7,091,896	6,679,896	6,582,460	97,436	1.5%
Homeland Security	647,088	608,088	506,896	101,192	16.6%
Criminal Investigation	12,141,732	12,799,051	12,615,339	183,712	1.4%
Juvenile Services	3,679,060	4,074,482	3,832,281	242,201	5.9%
Narcotics/Vice	7,835,934	7,544,619	7,302,582	242,037	3.2%
Scientific Investigation	2,674,218	2,621,154	2,480,932	140,222	5.3%
Communications	9,447,288	9,492,447	9,465,109	27,338	0.3%
Records and Identification	5,929,742	6,163,282	6,073,476	89,806	1.5%
Information Technology	5,511,960	5,535,612	4,962,298	573,314	10.4%
Telecommunications Systems	3,325,840	3,386,804	3,355,993	30,811	0.9%
Vehicle Maintenance	2,625,568	2,668,568	2,532,125	136,443	5.1%
Human Resources	2,624,740	2,683,787	2,648,758	35,029	1.3%
Training	10,987,667	12,035,574	11,204,203	831,371	6.9%
Finance	9,087,222	8,201,968	8,049,696	152,272	1.9%
Other Grants*	-	10,572,439	6,839,684	3,732,755	35.3%
<b>Fire Department</b>					
Fire Commission	15,538	15,538	3,095	12,443	80.1%
Administration	3,033,789	3,182,661	2,942,725	239,936	7.5%
Fire Communication Center	2,232,910	2,378,098	2,192,028	186,070	7.8%
Fire Prevention	3,442,611	3,542,450	3,542,450	0	0.0%
Mechanic Shop	2,294,578	2,380,106	2,144,880	235,226	9.9%
Training and Research	1,989,505	2,005,577	1,866,794	138,783	6.9%
Radio Shop	296,158	299,945	282,986	16,959	5.7%
Fire Operations	77,345,045	79,384,861	76,488,534	2,896,326	3.6%
Fireboat	2,235,730	2,235,730	1,163,906	1,071,824	47.9%
City Radio System	254,511	254,511	250,329	4,182	1.6%
Other Grants*	-	677,914	469,061	208,854	30.8%
<b>Department of Emergency Services</b>					
Administration	355,344	486,844	452,555	34,289	7.0%
Emergency Medical Services	26,565,133	26,529,836	25,169,411	1,360,425	5.1%
Ocean Safety	8,663,686	9,341,052	9,200,926	140,126	1.5%
Other Grants*	-	65,000	-	65,000	100.0%
<b>Department of Emergency Management</b>					
Emergency Management Coordination	1,219,620	12,796,402	6,374,101	6,422,301	50.2%
Other Grants*	-	169,718	63,043	106,675	62.9%

**Table III-3 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2013, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<b>Department of the Medical Examiner</b>					
Investigation of Deaths	1,140,194	1,512,485	1,494,267	18,218	1.2%
<b>Department of Community Services</b>					
Administration	752,008	769,008	749,429	19,579	2.5%
Office of Special Projects	3,288,053	3,288,053	3,041,938	246,115	7.5%
Oahu Workforce Investment Board	214,232	214,232	136,870	77,362	36.1%
Community Assistance	52,673,596	52,673,596	46,650,841	6,022,755	11.4%
Elderly Services	8,238,469	9,932,008	8,773,248	1,158,759	11.7%
Community Based Development	7,532,254	10,504,992	3,270,935	7,234,057	68.9%
WorkHawaii	11,393,855	12,317,984	8,767,599	3,550,385	28.8%
Other grants*	-	643,207	260,075	383,132	59.6%
<b>Department of Parks and Recreation</b>					
Administration	3,274,182	3,399,635	1,968,831	1,430,804	42.1%
Urban Forestry	8,530,748	8,851,872	8,217,694	634,178	7.2%
Maintenance Support Services	5,661,794	6,688,629	6,181,605	507,024	7.6%
Recreation Services	20,798,651	21,747,064	20,397,770	1,349,294	6.2%
Grounds Maintenance	25,367,600	27,132,724	25,139,531	1,993,193	7.3%
Other grants*	-	457,100	69,782	387,317	84.7%
<b>Department of Enterprise Services</b>					
Administration	605,118	746,129	718,447	27,682	3.7%
Auditoriums	5,364,000	5,589,300	5,348,181	241,119	4.3%
Honolulu Zoo	5,046,521	5,354,564	5,264,577	89,987	1.7%
Golf Courses	9,326,041	9,448,526	8,989,385	459,141	4.9%
<b>Department of Transportation Services</b>					
Administration	505,787	571,526	560,111	11,415	2.0%
Transportation Planning	1,630,280	1,277,415	1,131,955	145,460	11.4%
Traffic Engineering	1,983,805	2,492,661	2,065,869	426,792	17.1%
Traffic Signals and Technology	3,440,773	3,670,981	3,297,875	373,106	10.2%
Public Transit	220,295,537	224,411,783	223,706,744	705,039	0.3%
Other grants*	-	153,722	132,640	21,082	13.7%

**Table III-3 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2013, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<b>Department of Environmental Services</b>					
Refuse Collection and Disposal	180,427,987	182,312,434	132,945,402	49,367,032	27.1%
Administration	6,968,340	7,007,789	5,731,599	1,276,190	18.2%
Environmental Quality	12,500,955	13,452,189	10,176,879	3,275,310	24.3%
Collection System Maintenance	20,311,337	22,485,299	19,366,014	3,119,285	13.9%
Treatment and Disposal	67,352,463	74,062,987	61,864,408	12,198,579	16.5%
<b>Debt Service and Miscellaneous</b>					
City and County Bonds	375,542,000	375,542,000	358,077,820	17,464,180	4.7%
Other Than Bonds	360,000	360,000	359,220	780	0.2%
County Pension	17,000	17,000	14,996	2,004	11.8%
Retirement System	103,316,000	103,316,000	88,105,139	15,210,861	14.7%
FICA	26,984,000	26,984,000	21,781,558	5,202,442	19.3%
Hawaii Employer-Union Health Benefits Trust Fund	96,027,000	96,027,000	94,317,743	1,709,257	1.8%
Workers' Compensation	13,825,000	13,825,000	12,482,237	1,342,763	9.7%
Unemployment Compensation	800,000	800,000	392,677	407,323	50.9%
Salary Adj and Accrued Vac Pay**	3,500,000	2,294,237	1,205,763	2,294,237	65.5%
Provision for Other Post-Employment Benefits	43,522,648	43,522,648	42,138,416	1,384,232	3.2%
Provision for Grants, Partnerships and Security**	1,500,000	817,649	682,352	817,649	54.5%
Provision for Judgments, Settlements	7,500,000	7,500,000	7,499,999	1	0.0%
Risk Management	8,510,435	8,510,435	6,782,910	1,727,525	20.3%
Provision for Energy Costs**	22,159,716	10,081,462	12,078,254	10,081,462	45.5%
Provision for Vacant Positions**	31,935,194	4,946,712	26,988,482	4,946,712	15.5%
<b>TOTAL EXECUTIVE APPROPRIATIONS</b>	<b>1,964,211,347</b>	<b>2,005,404,948</b>	<b>1,795,195,576</b>	<b>210,209,373</b>	<b>10.5%</b>

\* Other Grants reflects single purpose monies received from the state and federal governments. Although they are allocated for specific activities within the department, they are broken out into the Other Grants separate line item if those activities did not have any state or federal grant appropriations in Ordinance 12-19.

\*\* Unlike other activities, for these line items the difference between the original appropriation and the adjusted appropriation is treated as the amount expended because it is the amount transferred to other line items for expenditure. The lapsed amount, then, is the adjusted appropriation. The percent lapsed is computed based on the budgeted appropriation, rather than on the adjusted appropriation.

**Table III-4**  
**LEGISLATIVE BUDGET**  
**Appropriations for FY 2013, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<b>City Council</b>					
Administration	4,953,387	5,061,636	3,997,982	1,063,654	21.0%
Council Allotment	196,400	196,400	155,584	40,817	20.8%
Salary Commission	4,800	600	430	170	28.4%
<b>Office of Council Services</b>					
Administration	516,026	522,770	520,505	2,266	0.4%
Legal Assistance	451,758	451,758	445,860	5,898	1.3%
Organized Research and Analysis	466,971	464,008	372,562	91,446	19.7%
Revisor of Ordinances	57,400	58,010	57,900	110	0.2%
<b>City Clerk</b>					
Administration	345,643	360,643	330,683	29,960	8.3%
Support Services	304,838	279,838	246,524	33,314	11.9%
Council Assistance	757,437	770,721	719,089	51,632	6.7%
Elections	2,432,710	2,438,298	1,678,591	759,707	31.2%
<b>City Auditor</b>					
Administration	896,440	896,440	872,078	24,362	2.7%
Financial Audit	460,000	515,276	460,000	55,276	10.7%
<b>Miscellaneous</b>					
Retirement System	1,119,000	1,119,000	1,119,000	-	0.0%
FICA	575,000	575,000	575,000	-	0.0%
EUTF	1,260,000	1,260,000	1,260,000	-	0.0%
Accumulated Vacation Leave	290,000	117,412	-	117,412	100.0%
Unemployment Compensation	50,000	50,000	50,000	-	0.0%
<b>TOTAL LEGISLATIVE APPROPRIATIONS</b>	<b>15,137,810</b>	<b>15,137,810</b>	<b>12,861,786</b>	<b>2,276,024</b>	<b>15.0%</b>
<b>TOTAL CITY APPROPRIATIONS</b>	<b>1,979,349,157</b>	<b>2,020,542,758</b>	<b>1,808,057,362</b>	<b>212,485,396</b>	<b>10.5%</b>



## 5. Major Appropriation Lapses by Fund, FY 2013

In Table III-5 below, we display the amounts appropriated, expended/encumbered, and lapsed by fund source. We have highlighted the major fund lapses for FY 2013 that were at least \$5 million and ten percent of adjusted appropriations.<sup>6</sup>

**Table III-5**  
**EXECUTIVE AND LEGISLATIVE BUDGET, FY 2013**  
**Summary of Results by Fund**

<b>Fund</b>	<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
General Fund	1,052,481,035	1,052,481,035	963,484,382	88,996,653	8.5%
Highway Fund	102,630,929	102,630,929	95,152,313	7,478,616	7.3%
Sewer Fund	267,667,275	267,667,275	242,023,485	25,643,790	9.6%
Bus Transportation Fund	196,202,247	196,202,247	195,518,972	683,275	0.3%
Liquor Commission Fund	5,675,760	5,675,760	4,290,034	1,385,726	24.4%
Bikeway Fund	522,969	522,969	493,888	29,081	5.6%
Highway Beautification and Disposal	4,384,919	4,384,919	2,729,062	1,655,857	37.8%
Special Events Fund	15,830,881	15,830,881	15,408,722	422,159	2.7%
Golf Fund	12,679,018	12,679,018	12,065,659	613,359	4.8%
<b>Solid Waste Special Fund</b>	<b>207,952,175</b>	<b>207,952,175</b>	<b>157,013,188</b>	<b>50,938,987</b>	<b>24.5%</b>
Zoo Animal Purchase Fund	2,200	2,200	753	1,447	65.8%
Hanauma Bay Nature Preserve Fund	4,882,444	4,882,444	4,443,980	438,464	9.0%
Rental Assistance Fund	233,000	233,000	131,510	101,490	43.6%
Housing Development Special Fund	209,900	209,900	125,900	84,000	40.0%
Other Post-Employment Benefits	96,148	96,148	80,834	15,314	15.9%
Community Development Fund	1,611,071	1,611,071	1,277,134	333,937	20.7%
Rehabilitation Loan Fund	3,205,000	3,205,000	1,766,435	1,438,565	44.9%
Section 8 Contract Fund	47,768,662	47,768,662	43,953,148	3,815,514	8.0%
Federal Grants Fund	49,758,611	83,742,041	58,962,525	24,779,516	29.6%
Leasehold Conversion Fund	15,567	15,567	13,054	2,513	16.1%
Special Projects Fund	5,539,346	12,749,518	9,122,385	3,627,134	28.4%
<b>TOTAL</b>	<b>1,979,349,157</b>	<b>2,020,542,759</b>	<b>1,808,057,362</b>	<b>212,485,397</b>	<b>10.5%</b>

<sup>6</sup> Federal grant and special projects funds are excluded from this analysis.



## B. Review of FY 2014 General Fund Revenue Assumptions Through 12/31/13

We reviewed the status as of 12/31/13 of major general fund revenue assumptions for FY 2014. For the purpose of this summary, we define major revenue assumptions as those that involve an amount exceeding \$1 million and concern either new sources to the city or a significant increase or decrease in existing sources. As an example, changes in transfers between funds were not part of this review.

**Table III-6. FY 2014 Major General Fund Revenue Assumptions**

General Fund Revenue Assumption	Amount Budgeted	Status as of 12/31/13
Building Permits. Budgeted amount increased by \$7.0 million or 58% from prior fiscal year.	\$19,000,000	\$10,343,451 received
Motor Vehicle Drivers License. Budgeted amount decreased by \$2.0 million or -31% from prior fiscal year.	4,444,720	1,616,545 received
Plan Review Fee. Budgeted amount increased by \$3.8 million or 661% from prior fiscal year.	4,375,000	779,945 received
Recovery State- Emergency Ambulance Services. Budgeted amount increased \$4.8 million or 14% from prior fiscal year.	40,071,881	8,875,029 received
Recovery- Debt Service-WF/Refuse. Budgeted amount increased by \$2.9 million or 26% from prior fiscal year.	14,241,000	9,621,162 received
Recovery- Debt Service-Housing Development Special Fund. Budgeted amount increased by \$81.1 million or 1,176% from prior fiscal year.	87,969,000	0 received

**Table III-6. FY 2014 Major General Fund Revenue Assumptions**

General Fund Revenue Assumption	Amount Budgeted	Status as of 12/31/13
Recovery- Debt Service-Sewer Fund. Budgeted amount decreased by \$1.5 million or -22% from prior fiscal year.	5,267,000	749,224 received
Reimbursement State- Fireboat Operations. Budgeted amount increased by \$1.7 million or 75% from prior fiscal year.	3,918,755	0 received
Recovery- Debt Service- Special Events Fund. Budgeted amount decreased by \$1.8 million or -27% from prior fiscal year.	4,827,000	1,025,929 received
Recovery- Debt Service- Golf Fund. Budgeted amount decreased by \$3.2 million or -53% from prior fiscal year.	2,831,000	0 received
Recovery- Debt Service-Highway Fund. Budgeted amount increased by \$25.7 million or 40% from prior fiscal year.	90,543,000	52,929,468 received
Recovery- Debt Service-Sewer Fund. Budgeted amount decreased by \$3 million or -24% from prior fiscal year.	9,407,100	4,703,550 received

## **IV. Executive Capital Budget**

### **Fiscal Year 2012 Fund Expenditure Status For the 24-Month Period Ending 06/30/13**

This is a comparison of actual versus budgeted revenues and expenditures for the executive capital budget over the 24-month effective appropriation period for the FY 2012 capital budget that runs from July 1, 2011 through June 30, 2013, beyond which date appropriations that were not yet encumbered or expended lapsed pursuant to charter.<sup>1</sup> The review is based on information in the executive capital budget ordinance for the most recent appropriation period (Ordinance 11-11) and an accounting report from the Department of Budget and Fiscal Services for the period ending June 30, 2013.

#### **Overview:**

- In FY 2012, the largest appropriation lapse was from the Ala Moana Pump Station Force Mains No. 3 and 4 project, where 90 percent of the \$27 million adjusted appropriation lapsed.
- The budget function that experienced the highest rate of appropriation lapses, excluding federal funds, was Human Services where 35 percent lapsed. Among significant fund sources, it was the capital projects fund at 36 percent.<sup>2</sup> Both were due to the lapsing of one \$6.5 million project, Affordable Housing Development.
- We are unable to report on lapses of appropriations for the Honolulu High Capacity Transit Project. The project is no longer included in the city's financial reports as a result of the establishment of the semi-autonomous Honolulu Authority for Rapid Transportation (HART). It is further noted that appropriation lapses for the project are not reported in HART's financial reports.

---

<sup>1</sup> Federal grant funds are excluded from this review of lapses because federal appropriations do not lapse when city funds lapse.

<sup>2</sup> The lapse from the budget source Utilities Share was 100%; however, only \$100,000 was appropriated from this source.

## A. Major Project Lapses

In Table IV-1 below, we have highlighted the major project lapses for FY 2012, based on the detailed information in Table IV-3. The criteria were:

- (1) Projects having an adjusted appropriation by fund of \$1 million or more from non-federal funds; and
- (2) Lapses of 60 percent or more of that adjusted appropriation as incurred at the end of the 24-month period.<sup>3</sup>

The following projects, organized by function, met the above criteria:

**Table IV-1. Major Project Lapses**

Function/Project	Adjusted Appropriation	Lapsed Amount	Percent of Appropriation
Public Safety/Manoa Valley Flood Control	\$1,200,000	\$1,200,000	100%
Public Safety/Manoa Stream Tributary Retaining Wall	1,905,000	1,168,745	61.4%
Highways and Streets/Highway Structure Improvements	4,430,000	4,425,000	99.9%
Highways and Streets/Kuakini Street Extension	1,000,000	1,000,000	100%
Sanitation/Airport Sewer Rehabilitation/Reconstruction	16,002,000	9,723,938	60.8%
Sanitation/Ala Moana Park Wastewater Pump Station	2,001,000	2,001,000	100%
Sanitation/Ala Moana Wastewater Pump Station Force Mains No. 3 and 4	26,939,881	24,363,881	90.4%

<sup>3</sup> Federal Grant and Community Development Funds are excluded from the highlight.

**Table IV-1. Major Project Lapses (cont'd)**

Function/Project	Adjusted Appropriation	Lapsed Amount	Percent of Appropriation
Sanitation/Iwilei/Kalihi Kai Sewer Rehabilitation/Reconstruction	2,453,000	2,453,000	100%
Sanitation/Kaneohe Wastewater Pretreatment Facility Improvements	1,001,000	1,001,000	100%
Sanitation/Sewer Manhole and Pipe Rehabilitation at Various Locations	7,102,000	5,356,625	75.4%
Sanitation/Waimalu Wastewater Pump Station Force Main System	23,100,455	22,200,455	96.1%
Sanitation/Wastewater Facilities Replacement Reserve	5,000,000	3,500,000	70%
Human Services/Affordable Housing Development	6,500,000	6,500,000	100%
Culture-Recreation/Patsy T. Mink Central Oahu Regional Park	1,000,000	1,000,000	100%
Culture-Recreation/Recreation District No. 2 Improvements	1,000,000	659,742	66%
Culture-Recreation/Department of Enterprise Services NPDES Small MS4 Permit Program	1,050,000	981,250	93.5%

## B. Major Project Adjustments

In Table IV-2 below, we have highlighted the major project adjustments for FY 2012, based on the detailed information in Table IV-3. Adjustments either increase or decrease the authorized appropriation for a project. Authority in the budget ordinance for such adjustments include the Project Adjustments Account (a project contained in the General Government function, Staff Agencies program) and related proviso which allow the unused portion of a project appropriation to be transferred to another project for which appropriations are less than needed, a proviso relating to limited purpose monies, and a proviso allowing sewer project transfers to protect public health and safety or to meet federal or state requirements.

The highlight criterion was projects having an adjustment of \$1 million or more, up or down, to the initial appropriation established by ordinance. The following table, comparing the original appropriation to the amount of the adjustment, shows projects that met this criterion:

**Table IV-2. Major Project Adjustments**

Function	Project	Ord. 11-11 Appropriation	Adjustment Amount
Public Safety	Traffic Signals at Various Locations	\$2,700,000	\$6,403,330 <sup>4</sup>
Highways and Streets	Kapolei Parkway Construction	2,944,000	10,055,223 <sup>5</sup>
Highways and Streets	Rehabilitation of Streets and Parking Lots	0	1,773,072 <sup>6</sup>
Sanitation	Ala Moana Wastewater Pump Station Force Mains No. 3 and 4	36,503,000	-9,563,119
Sanitation	Kaneohe/Kailua Force Main No. 2	3,703,000	-3,000,000
Sanitation	Kaneohe/Kailua Sewer Tunnel	3,503,000	6,500,000
Sanitation	Waimalu Wastewater Pump Station Force Main System	17,801,000	5,299,455
Sanitation	Laie Sewers	0	1,050,000 <sup>7</sup>
Human Services	Home Investment Partnerships (HOME) Program	3,429,586	1,965,544 <sup>8</sup>
Utilities	Bus and Handi-van Acquisition program	12,609,000	6,129,529 <sup>9</sup>
Utilities	Pearl City Bus Facility, Phase II	0	3,880,848 <sup>10</sup>

<sup>4</sup> Federal Grants Fund Adjustments only.

<sup>5</sup> Federal Grants Fund Adjustments only.

<sup>6</sup> Federal Grants Fund Adjustments only.

<sup>7</sup> Federal Grants Fund Adjustments only.

### C. Detailed Results by Function

Table IV-3 displays all of the projects in the FY 2012 executive capital budget ordinance. For each project, the following information is provided regarding its status at the end of the 24-month period:

- (1) Total appropriated amount as shown in the budget ordinance, as amended.
- (2) The total appropriated amount as may be adjusted by any applicable grants, whether from state or federal sources, or by transfers to or from other projects. The adjusted amount may be higher than the initial appropriation if the grant adds to the amount appropriated. In rare instances, the adjusted amount may be lower than the appropriation. That may occur if the grant was anticipated at the time of appropriation but the amount received was less, or if funds were transferred elsewhere.
- (3) The amount of the adjusted appropriation expended and/or encumbered during the 24-month period.
- (4) The amount of the adjusted appropriation that lapsed at the end of the 24-month period.

We have highlighted the major project lapses for FY 2012, based on the following:

- (1) Projects having adjusted appropriations by fund of \$1 million or more from non-federal grants; and
- (2) Lapses of 60 percent or more of that adjusted appropriation as incurred at the end of the 24-month period.<sup>11</sup>

All fund sources for the same project are summed in making these selections.

---

<sup>8</sup> Federal Grants Fund Adjustments only.

<sup>9</sup> Federal Grants Fund Adjustments only.

<sup>10</sup> Federal Grants Fund Adjustments only.

<sup>11</sup> Only lapses excluding federal grants that exceed 60 percent are highlighted.

**Table IV-3**  
**EXECUTIVE CAPITAL BUDGET FOR FY 2012**  
**24 Month Period Ending June 30, 2013**

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b><u>GENERAL GOVERNMENT</u></b>							
<b>STAFF AGENCIES</b>							
1998602	PROCUREMENT OF MAJOR EQUIPMENT	GI	2,256,700	2,256,700	1,970,142	286,558	12.7%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	HI	3,181,000	3,181,000	1,242,538	1,938,462	60.9%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	WB	9,391,000	9,391,000	7,661,003	1,729,997	18.4%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	1,045,200	1,045,200	1,021,887	23,313	2.2%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	505,000	505,000	403,773	101,227	20.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	233,500	233,500	227,830	5,670	2.4%
1979110	PROJECT ADJUSTMENTS ACCOUNT	GI	1,000	1,000	-	1,000	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	HI	1,000	1,000	-	1,000	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	CP	1,000	1,000	-	1,000	100.0%
2002750	INTEGRATED FIN & HUM RESOURCE SYS (FIN ACCT SYS)	GI	700,000	700,000	686,812	13,188	1.9%
<b>PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS</b>							
1996611	ART IN PUBLIC FACILITIES	GI	67,500	67,500	67,500	-	0.0%
1998007	ENERGY CONSERVATION IMPROVEMENTS	GI	4,975,000	4,975,000	4,917,240	57,760	1.2%
1995006	KAPOLEI CONSOLIDATED CORPORATION YARD	GI	2,100,000	2,100,000	2,100,000	-	0.0%
1995201	KULANA NANI APARTMENT RENOVATION, TMK: 4-6-31:15	GI	550,000	550,000	-	550,000	100.0%
2004050	NATL POL DSCHRG ELIM SYS (NPDES) FOR CORP YD	HI	150,000	150,000	150,000	-	0.0%
1994015	PEARL CITY CORPORATION YARD RENOVATIONS	GI	250,000	250,000	250,000	-	0.0%
1987042	PUBLIC BUILDING FACILITIES IMPROVEMENTS	GI	2,000,000	2,000,000	1,942,960	57,040	2.9%
2002080	TELECOMMUNICATIONS FACILITIES UPGRADE	GI	2,500,000	2,500,000	2,370,018	129,982	5.2%
	PEARL CITY BUS MAINT - PHOTOVOLTAIC SYSTEM	FG		5,000	4,507	493	9.9%
1998007	ENERGY CONSERVATION IMPROVEMENTS	FG		24,000	22,732	1,268	5.3%
	KALIHI-PALAMA BUS FACILITY IMPROVEMENTS	FG		35,000	25,134	9,866	28.2%
<b>PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS</b>							
1971153	LAND EXPENSES	GI	250,000	250,000	49,851	200,149	80.1%
	Capital Projects Fund	CP	1,784,700	1,784,700	1,653,490	131,210	7.4%
	Federal Grants Fund	FG	-	64,000	52,373	11,627	18.2%
	General Improvement Bond Fund	GI	15,650,200	15,650,200	14,354,523	1,295,677	8.3%
	Highway Improvement Bond Fund	HI	3,332,000	3,332,000	1,392,538	1,939,462	58.2%
	Solid Waste Improvement Bond Fund	WB	9,391,000	9,391,000	7,661,003	1,729,997	18.4%
	<b>TOTAL GENERAL GOVERNMENT</b>		<b>30,157,900</b>	<b>30,221,900</b>	<b>25,113,927</b>	<b>5,107,973</b>	<b>16.9%</b>



Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2012  
24 Month Period Ending June 30, 2013

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>PUBLIC SAFETY</b>							
<b>POLICE STATIONS AND BUILDINGS</b>							
2007020	HPD NPDES SMALL MS4 PERMIT PROGRAM	GI	1,040,000	1,040,000	928,905	111,095	10.7%
2009034	MICROWAVE RADIO SPUR EQUIP AND FACILITIES UPGRADI	GI	275,000	275,000	265,365	9,635	3.5%
2002025	POLICE STATIONS BUILDINGS IMPROVEMENTS	GI	2,000,000	2,000,000	1,990,203	9,797	0.5%
2006039	WAIANAE POLICE STATION REPLACEMENT	GI	6,200,000	6,200,000	6,200,000	-	0.0%
<b>POLICE</b>							
2005028	HPD EQUIPMENT ACQUISITION	GI	3,336,000	3,336,000	3,036,247	299,753	9.0%
<b>FIRE STATIONS AND BUILDINGS</b>							
2009036	EAST KAPOLEI FIRE STATION	GI	1,210,000	1,210,000	1,210,000	-	0.0%
1998021	FIRE STATION BUILDINGS IMPROVEMENTS	GI	2,000,000	2,000,000	1,972,862	27,138	1.4%
	FIRE STATIONS RELOCATIONS - FEASIBILITY STUDY	GI	250,000	250,000	-	250,000	100.0%
2007012	HFD NPDES SMALL MS4 PERMIT PROGRAM	GI	1,040,000	1,040,000	1,040,000	-	0.0%
<b>FIRE</b>							
2005021	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	GI	2,436,500	2,436,500	1,624,509	811,991	33.3%
<b>TRAFFIC IMPROVEMENTS</b>							
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	HI	77,000	77,000	14,600	62,400	81.0%
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	FG	2,800,000	3,704,952	252,438	3,452,514	93.2%
	KAILUA SUPPLEMENTAL TRAFFIC ANALYSIS	GI	50,000	50,000	-	50,000	100.0%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	HI	364,400	364,400	349,400	15,000	4.1%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	FG	1,457,600	1,757,506	579,906	1,177,600	67.0%
2004130	TRAFFIC SIGNALS AND SIGNAL LOOPS	HI	75,000	75,000	-	75,000	100.0%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	HI	697,000	697,000	178,682	518,318	74.4%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	FG	2,700,000	9,103,330	5,646,802	3,456,528	38.0%
2008090	UPGRADE PEDESTRIAN SIGNALS AT VARIOUS LOCATIONS	HI	150,000	150,000	-	150,000	100.0%
	TRAFFIC SIGNAL OPTIMIZATION, PHASE 3	FG		10,000	-	10,000	100.0%
	WAIPIO POINT ACCESS ROAD IMPROVEMENTS	FG		35,000	35,000	-	0.0%
<b>FLOOD CONTROL</b>							
2000101	FLOOD CONTROL IMPROVEMENTS AT VARIOUS LOCATION:	GI	1,640,000	1,640,000	1,510,000	130,000	7.9%
2006012	KAWA STREAM AND DITCH IMPROVEMENTS	GI	510,000	510,000	500,000	10,000	2.0%
200621	MANOA VALLEY FLOOD CONTROL	GI	1,200,000	1,200,000	-	1,200,000	100.0%
<b>OTHER PROTECTION-MISCELLANEOUS</b>							
2005002	DRAINAGE OUTFALL IMPROVEMENTS	GI	450,000	450,000	353,746	96,254	21.4%
2002030	MANOA STREAM TRIBUTARY RETAINING WALL	GI	2,110,000	1,905,000	736,255	1,168,745	61.4%
2003059	MOANALUA STREAM LINING RECONSTRUCTION	GI	400,000	400,000	400,000	-	0.0%
2001154	ROCK SLIDE POTENTIAL INSP AND MITIGATIVE IMPRV	HI	4,120,000	4,120,000	3,108,447	1,011,553	24.6%
	Federal Grants Fund	FG	6,957,600	14,610,788	6,514,146	8,096,642	55.4%
	General Improvement Bond Fund	GI	26,147,500	25,942,500	21,768,092	4,174,408	16.1%
	Highway Improvement Bond Fund	HI	5,483,400	5,483,400	3,651,129	1,832,271	33.4%
<b>TOTAL PUBLIC SAFETY</b>			<b>38,588,500</b>	<b>46,036,688</b>	<b>31,933,367</b>	<b>14,103,321</b>	<b>30.6%</b>

**Table IV-3 (continued)**  
**EXECUTIVE CAPITAL BUDGET FOR FY 2012**  
**24 Month Period Ending June 30, 2013**

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>HIGHWAYS AND STREETS</b>							
<b>BIKEWAYS AND BIKE PATHS</b>							
1979063	BICYCLE PROJECTS	FG	880,800	880,800	-	880,800	100.0%
1979063	BICYCLE PROJECTS	CP	200,000	200,000	-	200,000	100.0%
<b>HIGHWAYS, STREETS AND ROADWAYS</b>							
1988001	CURB RAMPS AT VARIOUS LOCATIONS, OAHU	HI	2,000,000	2,000,000	1,750,597	249,403	12.5%
1998515	GUARDRAIL IMPROVEMENTS	HI	360,000	360,000	299,600	60,400	16.8%
2004015	HIGHWAY STRUCTURE IMPROVEMENTS	HI	4,430,000	4,430,000	5,000	4,425,000	99.9%
1997502	REHABILITATION OF STREETS	HI	77,000,000	77,000,000	77,000,000	-	0.0%
1991064	UTILITY SHARE EXPENSES	UT	100,000	100,000	-	100,000	100.0%
2011028	KAPOLEI PARKWAY CONSTRUCTION	FG	2,944,000	12,999,223	11,440,796	1,558,427	12.0%
2011028	KAPOLEI PARKWAY CONSTRUCTION	CP	736,000	736,000	736,000	-	0.0%
	KUAKINI STREET EXTENSION	HI	1,000,000	1,000,000	-	1,000,000	100.0%
	KUAKINI STREET EXTENSION	FG	3,600,000	3,600,000	-	3,600,000	100.0%
	TRAFFIC STUDY OF UNIVERSITY AVENUE IMPROVEMENTS	HI	60,000	60,000	60,000	-	0.0%
1997502	REHABILITATION OF STREETS	FG		2,810	2,810	-	0.0%
	REHABILITATION OF STREETS AND PARKING LOTS	FG		1,773,072	143,821	1,629,251	91.9%
	SALT LAKE BOULEVARD WIDENING	FG		870,618	870,618	-	0.0%
	FARRINGTON HIGHWAY IMPROVEMENTS	FG		26,400	10,514	15,886	60.2%
	KALAELOA BOULEVARD IMPROVEMENTS	FG		563,956	70,800	493,156	87.4%
<b>BRIDGES, VIADUCTS, AND GRADE SEPARATION</b>							
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	FG	720,000	720,000	534,650	185,350	25.7%
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	CP	610,000	610,000	530,000	80,000	13.1%
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	HI	2,120,000	2,120,000	2,012,655	107,345	5.1%
2005008	REHAB OF N SCHOOL ST BRIDGE OVER KALIHI STREAM	HI	610,000	610,000	300,000	310,000	50.8%
1998500	SCOUR PROTECTION OF BRIDGES	HI	210,000	210,000	210,000	-	0.0%
1998517	SEISMIC RETROFIT AT BRIDGES	HI	1,000,000	1,000,000	734,796	265,204	26.5%
<b>STORM DRAINAGE</b>							
2000052	DRAINAGE IMPROVEMENTS AT VARIOUS LOCATIONS	HI	910,000	910,000	834,604	75,396	8.3%
2000117	STORM DRAINAGE IMPROVEMENTS	HI	210,000	210,000	210,000	-	0.0%
2010051	NPDES MS4 EROSION PRONE AREA IMPROVEMENTS	HI	350,000	350,000	350,000	-	0.0%
2010057	STORM DR BEST MGMT PRAC, DOWNTOWN-CHINATOWN	HI	200,000	200,000	200,000	-	0.0%
2001021	STORM DR BEST MGMT PRAC/KALEPULU POND	HI	860,000	860,000	598,125	261,875	30.5%
2011096	WAIALUA BEACH ROAD - REMEDIATE PONDING	HI	150,000	150,000	40,000	110,000	73.3%
2009106	WAIKIKI DRAIN OUTFALL IMPROVEMENTS	HI	100,000	100,000	100,000	-	0.0%
<b>STREET LIGHTING</b>							
2007043	ST LIGHT METER CAB, TRANSF AND ST LIGHTING IMPRV	HI	550,000	550,000	514,965	35,035	6.4%
	MUNICIPAL PARKING STRUCTURE LIGHTING IMPROVEMENTS	FG	-	2,800	2,800	-	0.0%
	Capital Projects Fund	CP	1,546,000	1,546,000	1,266,000	280,000	18.1%
	Federal Grants Fund	FG	8,144,800	21,439,679	13,076,809	8,362,870	39.0%
	Highway Improvement Bond Fund	HI	92,120,000	92,120,000	85,220,342	6,899,658	7.5%
	Utilities Share	UT	100,000	100,000	-	100,000	100.0%
<b>TOTAL HIGHWAYS AND STREETS</b>			<b>101,910,800</b>	<b>115,205,679</b>	<b>99,563,151</b>	<b>15,642,528</b>	<b>13.6%</b>

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2012  
24 Month Period Ending June 30, 2013

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>SANITATION</b>							
<b>WASTE COLLECTION AND DISPOSAL</b>							
2010054	REFUSE FACILITIES IMPRV AT VAR LOCATIONS	WB	1,150,000	1,150,000	500,000	650,000	56.5%
2011047	SOLID WASTE TO ENERGY FACILITY - REHABILITATION	CP	8,000,000	8,000,000	8,000,000	-	0.0%
2002008	WAIPAHU INCIN SITE CLOS - AREA CLEANUP AND IMPRV	WB	650,000	650,000	459,416	190,584	29.3%
<b>SEWAGE COLLECTION AND DISPOSAL</b>							
2006052	AIRPORT SEWER REHABILITATION/RECONSTRUCTION	SR	16,002,000	16,002,000	6,278,062	9,723,938	60.8%
2005071	ALA MOANA BLVD/AUAAHI ST SEWER REHAB	SR	14,003,000	14,766,664	14,766,664	-	0.0%
2008087	ALA MOANA PARK WASTEWATER PUMP STATION	CP	2,001,000	2,001,000	-	2,001,000	100.0%
2006046	ALA MOANA WW PUMP ST FORCE MAINS NO. 3 AND 4	SR	36,503,000	26,939,881	2,576,000	24,363,881	90.4%
2011046	AWA ST WW PUMP STATION IMPROVEMENTS	SR	101,000	101,000	100,000	1,000	1.0%
2008070	CHINATOWN SEWER REHABILITATION	SR	2,004,000	2,004,000	-	2,004,000	100.0%
2012056	EWA BEACH WW PUMP ST FORCE MAIN SYS IMPRV	CP	601,000	601,000	601,000	-	0.0%
2012046	HALAWA WW PUMP ST FORCE MAIN SYS IMPRV	CP	401,000	401,000	401,000	-	0.0%
2012047	HART ST WW PUMP ST FORCE MAIN SYS IMPRV	CP	4,452,000	4,452,000	3,014,339	1,437,661	32.3%
2007066	IWILEI/KALIHI KAI SEWER REHAB/RECON	SR	2,453,000	2,453,000	-	2,453,000	100.0%
2012048	KAILUA ROAD WW PUMP ST FORCE MAIN SYS IMPRV	CP	351,000	351,000	351,000	-	0.0%
2005075	KALIHI/NUUANU AREA SEWER REHABILITATION	SR	6,502,000	6,502,000	3,228,519	3,273,481	50.3%
2012049	KAM HWY WW PUMP ST FORCE MAIN SYS IMPRV	CP	301,000	301,000	301,000	-	0.0%
2009108	KANEOHE BAY #2 WW PUMP ST FORCE MAIN	SR	210,000	210,000	199,994	10,006	4.8%
2012050	KANEOHE BAY #3 WW PUMP ST FORCE MAIN	CP	351,000	351,000	351,000	-	0.0%
2006051	KANEOHE/KAILUA FORCE MAIN NO. 2	SR	3,703,000	703,000	-	703,000	100.0%
2012055	KANEOHE/KAILUA SEWER TUNNEL	SR	3,503,000	10,003,000	10,000,000	3,000	0.0%
2007067	KANEOHE WW PRETR FAC IMPRV AND EQ FACILITY	CP	1,001,000	1,001,000	-	1,001,000	100.0%
2012051	KUNIA WW PUMP ST FORCE MAIN SYS IMPRV	CP	301,000	301,000	301,000	-	0.0%
2008091	LUALUALEI WASTEWATER PUMP STATION FORCE MAIN	SR	203,000	203,000	200,000	3,000	1.5%
2008074	MANOA SEWER RELIEF/REHABILITATION	SR	1,004,000	1,004,000	999,365	4,635	0.5%
2008077	OLD SEWER TUNNEL REHABILITATION	SR	701,000	701,000	700,000	1,000	0.1%
2008078	PALOLO VALLEY SEWER REHABILITATION	SR	2,004,000	2,004,000	1,739,347	264,653	13.2%
2001124	PROJECT MANAGEMENT FOR WASTEWATER PROJECTS	CP	7,507,553	7,507,553	6,050,199	1,457,354	19.4%
2000072	SAINT LOUIS HEIGHTS SEWER REHABILITATION	SR	8,700,000	8,700,000	8,700,000	-	0.0%
1994511	SAND ISLAND WW TR PLANT EXP, PRIMARY TR	SR	95,001,000	95,001,000	91,181,864	3,819,136	4.0%
2009102	SAND ISLAND WW TR PLANT OUTFALL IMPRV/REHAB	SR	501,000	501,000	500,000	1,000	0.2%
2007068	SEWER CONDITION ASSESSMENT PROGRAM	CP	5,000,000	5,000,000	2,700,000	2,300,000	46.0%
2008088	SEWER I/I ASSESSMENT & REHABILITATION PROGRAM	CP	1,500,000	1,500,000	1,500,000	-	0.0%
2000071	SEWER MAINLINE AND LATERAL PROJECTS	CP	14,302,000	14,302,000	11,292,680	3,009,320	21.0%
2002043	SEWER MANHOLE AND PIPE REHAB AT VAR LOC	CP	7,102,000	7,102,000	1,745,375	5,356,625	75.4%
2012052	WAIMALU WW PUMP ST FORCE MAIN SYS IMPRV	SR	17,801,000	23,100,455	900,000	22,200,455	96.1%
2012053	WAIPAHU WW PUMP ST FORCE MAIN (NEW)	CP	701,000	701,000	701,000	-	0.0%
2000038	WASTEWATER EQUIPMENT	CP	8,180,200	8,180,200	5,443,621	2,736,579	33.5%
1998806	WASTEWATER FACILITIES REPLACEMENT RESERVE	CP	5,000,000	5,000,000	1,500,000	3,500,000	70.0%
2003151	WASTEWATER PLANNING AND PROGRAMMING	CP	243,011	243,011	171,436	71,575	29.5%
2007073	WASTEWATER PROGRAM MANAGEMENT	CP	3,002,000	3,002,000	3,000,000	2,000	0.1%
2001062	WW TR PLANT, PUMP ST, AND FORCE MAIN PROJECTS	CP	7,701,000	7,701,000	7,086,899	614,101	8.0%
	LAIE SEWERS	FG		1,050,000	-	1,050,000	100.0%
	Capital Projects Fund	CP	77,998,764	77,998,764	54,511,549	23,487,215	30.1%
	Sewer Revenue Bond Fund	SR	210,899,000	210,899,000	142,069,815	68,829,185	32.6%
	Solid Waste Improvement Bond Fund	WB	1,800,000	1,800,000	959,416	840,584	46.7%
	<b>TOTAL SANITATION</b>		<b>290,697,764</b>	<b>290,697,764</b>	<b>197,540,780</b>	<b>93,156,984</b>	<b>32.0%</b>

Table IV-3 (continued)  
**EXECUTIVE CAPITAL BUDGET FOR FY 2012**  
 24 Month Period Ending June 30, 2013

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>HUMAN SERVICES</b>							
<b>HUMAN SERVICES</b>							
2007076	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROG	CD	6,402,603	6,402,603	6,160,212	242,391	3.8%
2007076	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROG	FG		333,000	333,000	-	0.0%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	FG	611,498	611,498	445,214	166,284	27.2%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	CD	428,723	428,723	385,298	43,425	10.1%
2007077	HOME INVESTMENT PARTNERSHIPS (HOME) PROGRAM	FG	3,429,586	5,395,130	5,295,130	100,000	1.9%
2000119	HOUSING OPPOR FOR PERSONS WITH AIDS (HOPWA)	FG	472,726	472,726	459,237	13,489	2.9%
2012001	AFFORDABLE HOUSING DEVELOPMENT	CP	6,500,000	6,500,000	-	6,500,000	100.0%
	HOMELESS PREVENTION AND RAPID RE-HOUSING	FG	87,680	87,680	87,680	0	0.0%
	Capital Projects Fund	CP	6,500,000	6,500,000	-	6,500,000	100.0%
	Community Development Fund	CD	6,831,326	6,831,326	6,545,510	285,816	4.2%
	Federal Grants Fund	FG	4,513,810	6,812,354	6,532,581	279,773	4.1%
	<b>TOTAL HUMAN SERVICES</b>		17,845,136	20,143,680	13,078,091	7,065,589	35.1%

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2012  
24 Month Period Ending June 30, 2013

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>CULTURE-RECREATION</b>							
<b>PARTICIPANT, SPECTATOR AND OTHER RECREATION</b>							
#####	ALA MOANA REG PK - MCCOY PAV RENOV (TMK: 2-3-37:001)	CP	800,000	800,000	765,800	34,200	4.3%
1998107	ALA MOANA REGIONAL PARK(TMK: 2-3-37:01; 42.7 ACRES)	GI	440,000	440,000	-	440,000	100.0%
1998107	ALA MOANA REGIONAL PARK(TMK: 2-3-37:01; 42.7 ACRES)	CP	910,000	910,000	-	910,000	100.0%
1993072	AM WITH DIS ACT (ADA) IMPRV AT PARKS	GI	100,000	100,000	75,000	25,000	25.0%
2010072	BANZAI ROCK SKATE PARK	GI	1,300,000	1,300,000	1,214,260	85,740	6.6%
2007054	DPR NPDES SMALL MS4 PERMIT PROGRAM	GI	500,000	500,000	-	500,000	100.0%
1985053	EWA MAHIKO DIS PK, EWA BEACH (TMK 9-1-17-051 POR., etc	GI	52,000	52,000	-	52,000	100.0%
2010073	HANAUMA BAY ER/ROCKFALL MITIG IMPRV	GI	500,000	500,000	500,000	0	0.0%
1973059	HANAUMA BAY NAT PRES (TMK: 3-9-12:02; 50 ACRES)	CP	100,000	100,000	-	100,000	100.0%
1993071	HAUULA COMMUNITY PARK IMPROVEMENTS	GI	140,000	140,000	140,000	-	0.0%
1981005	KAHE POINT BEACH PARK, (TMK: 9-2-03:15; 4.47 ACRES)	GI	550,000	514,800	514,800	-	0.0%
	KAILUA BEACH PARK PAVILION RECONSTRUCTION	GI	100,000	100,000	-	100,000	100.0%
1994100	KANEWAI COMM PK, UNIV (TMK 2-8-29:011 & 004; 9.314 ACRI	GI	1,400,000	1,400,000	1,400,000	-	0.0%
1975054	KAPIOLANI REGIONAL PARK - WAIKIKI SHELL PARKING LOT	GI	700,000	700,000	700,000	-	0.0%
2001068	KAPOLEI COMMUNITY PARK	GI	25,000	25,000	-	25,000	100.0%
2007048	KEEHI LAGOON BEACH PARK	GI	202,000	202,000	-	202,000	100.0%
2010077	KUALOA REG PK-RECON OF WASTEWATER SYSTEM	GI	2,161,000	2,161,000	2,161,000	-	0.0%
2010077	KUALOA REG PK-RECON OF WASTEWATER SYSTEM	CP	69,000	69,000	69,000	-	0.0%
2001100	MANOA VALLEY DISTRICT PARK	GI	201,000	201,000	201,000	-	0.0%
2008046	MITIGATIVE IMPROVEMENTS AT PARKS	GI	1,270,000	1,270,000	1,057,342	212,658	16.7%
	MOKAUEA STREET MINI PARK	GI	185,000	185,000	-	185,000	100.0%
1971477	NANAKULI BEACH PK IMPRV, NANAKULI (TMK: 8-9-01-2)	GI	46,000	46,000	-	46,000	100.0%
1995127	ONE'ULA BEACH PK, EWA BEACH (TMK: 9-1-12:25; 30 ACRES	GI	50,000	50,000	-	50,000	100.0%
1998180	PALOLO V D PK (TMK: 3-4-006:003; 3-4-007:003, 010)	GI	525,000	525,000	-	525,000	100.0%
1998040	PATSY T. MINK CENTRAL OAHU REGIONAL PARK	GI	1,000,000	1,000,000	-	1,000,000	100.0%
2009041	PRESERVATION AND CONSERVATION LANDS	CP	3,825,000	3,825,000	2,325,000	1,500,000	39.2%
2011119	PUPUKEA BEACH PARK - REVISION OF MASTER PLAN	GI	100,000	100,000	-	100,000	100.0%
1998105	RECONSTRUCT WASTEWATER SYSTEMS FOR PARKS	GI	1,600,000	1,600,000	1,590,000	10,000	0.6%
1998105	RECONSTRUCT WASTEWATER SYSTEMS FOR PARKS	CP	550,000	550,000	250,000	300,000	54.5%
1998128	RECREATION DISTRICT NO. 1 IMPROVEMENTS	GI	1,000,000	1,000,000	862,303	137,697	13.8%
1998129	RECREATION DISTRICT NO. 2 IMPROVEMENTS	GI	1,000,000	1,000,000	340,258	659,742	66.0%
1998130	RECREATION DISTRICT NO. 3 IMPROVEMENTS	GI	1,000,000	1,000,000	886,189	113,811	11.4%
1998131	RECREATION DISTRICT NO. 4 IMPROVEMENTS	GI	1,000,000	1,000,000	642,932	357,068	35.7%
2005117	RECREATION DISTRICT NO. 5 IMPROVEMENTS	GI	200,000	220,000	219,625	375	0.2%
2002072	RENOVATE RECREATIONAL FACILITIES	GI	2,050,000	2,050,000	1,711,047	338,953	16.5%
2002072	RENOVATE RECREATIONAL FACILITIES	CP	1,203,000	1,203,000	-	1,203,000	100.0%
	SALT LAKE DISTRICT PARK MAKAI/MAUKA WALKWAY	GI	176,000	176,000	-	176,000	100.0%
	VELZYLAND BEACH PARK	GI	131,000	131,000	-	131,000	100.0%
1995122	WAIANAE DISTRICT PARK (TMK: 8-5-02:01, 49; 22.92 ACRES)	CP	1,353,000	1,353,000	732,900	620,100	45.8%
1998031	WAIPIO PEN REC COMPLEX, WAIPIO PENINSULA	GI	2,000,000	2,000,000	1,715,340	284,660	14.2%
1992121	WHITMORE GYM, WAHIAWA	GI	770,000	770,000	-	770,000	100.0%
<b>SPECIAL RECREATION FACILITIES</b>							
2008028	BLAISDELL CENTER - ARENA DRESSING ROOMS	GI	850,000	915,000	875,900	39,100	4.3%
2005058	BLAISDELL CENTER - PONDS CONCRETE IMPROVEMENTS	GI	385,000	385,000	384,908	92	0.0%
2010097	BLAIS CTR - REPL PIKAKE RM CHILLERS, PUMPS, COOLING	GI	70,000	70,000	70,000	-	0.0%
2007019	DES NPDES SMALL MS4 PERMIT PROGRAM	GI	1,050,000	1,050,000	68,750	981,250	93.5%
2008089	ENTERPRISE CONCESSION FACILITIES IMPROVEMENTS	GI	200,000	200,000	193,708	6,292	3.1%
1999012	ENTERPRISE FACILITIES IMPROVEMENTS	GI	500,000	500,000	488,741	11,259	2.3%
2009033	EWA VIL GOLF COURSE INST OF PERIMETER FENCE	GI	110,000	110,000	110,000	-	0.0%
2001053	GOLF COURSE IMPROVEMENTS	GI	200,000	220,000	219,698	302	0.1%
2009038	HONOLULU ZOO - HIPPO FILTRATION SYSTEM	GI	1,000,000	1,100,000	1,100,000	-	0.0%
2001097	HONOLULU ZOO IMPROVEMENTS	GI	500,000	500,000	431,963	68,037	13.6%
2009035	HONOLULU ZOO - PARKING LOT	GI	678,000	713,200	713,200	-	0.0%
	BLAISDELL CENTER - PARKING STRUCTURE LIGHTING	FG	-	36,000	36,000	-	0.0%
	Capital Projects Fund	CP	8,810,000	8,810,000	4,142,700	4,667,300	53.0%
	General Improvement Bond Fund	GI	28,017,000	28,222,000	20,587,964	7,634,036	27.0%
	Federal Grants Fund	FG	-	36,000	36,000	-	0.0%
<b>TOTAL CULTURE-RECREATION</b>			<b>36,827,000</b>	<b>37,068,000</b>	<b>24,766,664</b>	<b>12,301,336</b>	<b>33.2%</b>



Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2012  
24 Month Period Ending June 30, 2013

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b><u>UTILITIES OR OTHER ENTERPRISES</u></b>							
<b>MASS TRANSIT</b>							
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	HI	5,000,000	5,000,000	4,637,846	362,154	7.2%
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	FG	4,000,000	4,000,000	3,119,380	880,620	22.0%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	HI	6,844,000	6,844,000	6,708,103	135,897	2.0%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	FG	12,609,000	18,738,529	18,061,711	676,818	3.6%
2001116	BUS STOP ADA ACCESS IMPROVEMENTS	HI	278,000	278,000	238,493	39,507	14.2%
2003007	BUS STOP SITE IMPROVEMENTS	HI	500,000	500,000	493,906	6,094	1.2%
2011026	FAREBOX SYSTEM UPGRADE AND REPLACEMENT	HI	802,000	802,000	599,080	202,920	25.3%
2006004	KALIHI-PALAMA BUS FACILITY IMPROVEMENTS	HI	601,000	1,403,000	838,560	564,440	40.2%
2008036	TRANSIT SAFETY AND SECURITY PROJECTS	HI	392,000	92,000	92,000	0	0.0%
2008036	TRANSIT SAFETY AND SECURITY PROJECTS	FG	364,000	413,629	343,629	70,000	16.9%
	PEARL CITY BUS FACILITY, PHASE II	FG	-	3,880,848	2,981,976	898,872	23.2%
	WAIHAWA TRANSIT CENTER	FG	-	200,000	-	200,000	100.0%
	MIDDLE STREET INTERMODAL CENTER	FG	-	200,000	-	200,000	100.0%
	TRANSIT STREET IMPROVEMENTS	FG	-	400,000	-	400,000	100.0%
	BUS STOP PAD IMPROVEMENTS	FG	-	955,500	725,230	230,270	24.1%
	Federal Grants Fund	FG	16,973,000	28,788,506	25,231,926	3,556,580	12.4%
	Highway Improvement Bond Fund	HI	14,417,000	14,919,000	13,607,988	1,311,012	8.8%
	<b>TOTAL UTILITIES OR OTHER ENTERPRISES</b>		<b>31,390,000</b>	<b>43,707,506</b>	<b>38,839,914</b>	<b>4,867,592</b>	<b>11.1%</b>

## D. Summary of Results

In Table IV-4 below, the results are summarized by budget function (e.g. General Government, Public Safety, etc.) and by fund source. Among other things, this summary reveals which budget functions and fund sources are subject to large lapses in appropriations.

As shown in the table, among budget function areas, the Human Services function had the largest relative lapses at 35 percent of adjusted appropriations. That distinction holds even when Federal Grants are removed from the calculation. That is because of the size of the Affordable Housing Development project, which lapsed the entire \$6.5 million appropriation from the Capital Projects fund, an accounting placeholder (the actual fund source is the Affordable Housing fund). Among fund sources, the Sewer Revenue Bond Fund had the largest relative lapses of all of the fund sources at \$69 million.

**Table IV-4**  
**Executive Capital Budget FY 2012**  
**Summary of Results by Function and Fund**

		<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expended/ Encumbered</b>	<b>Lapsed</b>	<b>Percent Lapsed</b>
<b>General Government</b>						
Capital Projects Fund	CP	1,784,700	1,784,700	1,653,490	131,210	7.4%
Federal Grants Fund	FG	-	64,000	52,373	11,627	18.2%
General Improvement Bond Fund	GI	15,650,200	15,650,200	14,354,523	1,295,677	8.3%
Highway Improvement Bond Fund	HI	3,332,000	3,332,000	1,392,538	1,939,462	58.2%
Solid Waste Improvement Bond Fund	WB	9,391,000	9,391,000	7,661,003	1,729,997	18.4%
<b>Total</b>		<b>30,157,900</b>	<b>30,221,900</b>	<b>25,113,927</b>	<b>5,107,973</b>	<b>16.9%</b>
<b>Public Safety</b>						
Federal Grants Fund	FG	6,957,600	14,610,788	6,514,146	8,096,642	55.4%
General Improvement Bond Fund	GI	26,147,500	25,942,500	21,768,092	4,174,408	16.1%
Highway Improvement Bond Fund	HI	5,483,400	5,483,400	3,651,129	1,832,271	33.4%
<b>Total</b>		<b>38,588,500</b>	<b>46,036,688</b>	<b>31,933,367</b>	<b>14,103,321</b>	<b>30.6%</b>
<b>Highways and Streets</b>						
Capital Projects Fund	CP	1,546,000	1,546,000	1,266,000	280,000	18.1%
Federal Grants Fund	FG	8,144,800	21,439,679	13,076,809	8,362,870	39.0%
Highway Improvement Bond Fund	HI	92,120,000	92,120,000	85,220,342	6,899,658	7.5%
Utilities Share	UT	100,000	100,000	-	100,000	100.0%
<b>Total</b>		<b>101,910,800</b>	<b>115,205,679</b>	<b>99,563,151</b>	<b>15,642,528</b>	<b>13.6%</b>
<b>Sanitation</b>						
Capital Projects Fund	CP	77,998,764	77,998,764	54,511,549	23,487,215	30.1%
Sewer Revenue Bond Fund	SR	210,899,000	210,899,000	142,069,815	68,829,185	32.6%
Solid Waste Improvement Bond Fund	WB	1,800,000	1,800,000	959,416	840,584	46.7%
<b>Total</b>		<b>290,697,764</b>	<b>290,697,764</b>	<b>197,540,780</b>	<b>93,156,984</b>	<b>32.0%</b>
<b>Human Services</b>						
Capital Projects Fund	CP	6,500,000	6,500,000	-	6,500,000	100.0%
Community Development Fund	CD	6,831,326	6,831,326	6,545,510	285,816	4.2%
Federal Grants Fund	FG	4,513,810	6,812,354	6,532,581	279,773	4.1%
<b>Total</b>		<b>17,845,136</b>	<b>20,143,680</b>	<b>13,078,091</b>	<b>7,065,589</b>	<b>35.1%</b>
<b>Culture-Recreation</b>						
Capital Projects Fund	CP	8,810,000	8,810,000	4,142,700	4,667,300	53.0%
General Improvement Bond Fund	GI	28,017,000	28,222,000	16,726,362	7,634,036	27.0%
Federal Grants Fund	FG	-	36,000	36,000	-	0.0%
<b>Total</b>		<b>36,827,000</b>	<b>37,068,000</b>	<b>20,905,062</b>	<b>12,301,336</b>	<b>33.2%</b>

**Table IV-4**  
**Executive Capital Budget FY 2012**  
**Summary of Results by Function and Fund**

		Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>Utilities or Other Enterprises</b>						
Federal Grants Fund	FG	16,973,000	28,788,506	25,231,926	3,556,580	12.4%
Highway Improvement Bond Fund	HI	14,417,000	14,919,000	13,607,988	1,311,012	8.8%
<b>Total</b>		<b>31,390,000</b>	<b>43,707,506</b>	<b>38,839,914</b>	<b>4,867,592</b>	<b>11.1%</b>
<b>All Functions</b>						
Capital Projects Fund	CP	96,639,464	96,639,464	61,573,739	35,065,725	36.3%
Community Development Fund	CD	6,831,326	6,831,326	6,545,510	285,816	4.2%
Federal Grants Fund	FG	36,589,210	62,623,939	48,580,818	14,043,121	22.4%
General Improvement Bond Fund	GI	69,814,700	69,814,700	52,848,977	16,965,723	24.3%
Highway Improvement Bond Fund	HI	115,352,400	115,854,400	103,871,997	11,982,403	10.3%
Sewer Revenue Improvement Bond Fund	SR	210,899,000	210,899,000	142,069,815	68,829,185	32.6%
Solid Waste Improvement Bond Fund	WB	11,191,000	11,191,000	8,620,419	2,570,581	23.0%
Utilities Share	UT	100,000	100,000	-	100,000	100.0%
<b>Grand Total</b>		<b>547,417,100</b>	<b>573,953,829</b>	<b>424,111,275</b>	<b>149,842,554</b>	<b>26.1%</b>



## V. Appendix: Data Sources

### Chapter II

- Figures A-1. City and Semi-Autonomous Agencies on OPEB. Notes to Financial Statements, Comprehensive Annual Financial Report, City and County of Honolulu, Honolulu Authority for Rapid Transportation, Board of Water Supply. Per Morningstar (see A-3 below), the fiscally sound threshold is a funding ratio of 70 percent.
- Figure A-2. Status of Retiree Health Benefit Payments by County. Notes to Financial Statements, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County.
- Figure A-3. Unfunded Liability Ratios, OPEB vs ERS. Notes to Financial Statements, Comprehensive Annual Financial Report, City and County of Honolulu, Employees' Retirement System of the State of Hawaii. Morningstar, "The State of State Pension Plans", November 26, 2012.
- Figure B-1. Total Spending Per Person by County. Statement of Activities, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County. Resident Population: Hawaii Data Book (prior and current year-projected).
- Figure B-2. City Revenues vs Personal Income. Revenues: Budget Summaries, Executive Program and Budget; Income: Hawaii Data Book and Department of Business, Economic Development, and Tourism (latest projection).
- Figure B-3. Spending vs Personal Income. Budget Summaries, Executive Program and Budget; Income: Hawaii Data Book and Department of Business, Economic Development, and Tourism (latest projection). Resident Population: Hawaii Data Book (prior and current year-projected).
- Figure B-4. RPT Revenues vs Total Expenditures. Budget Summaries, Executive Program and Budget.
- Figure B-5. RPT Revenues vs Employee Costs. RPT: Detailed Statement of Revenues. Salaries, benefits, employee count: Budget Summaries. Both from Executive Program and Budget, City and County of Honolulu (budgeted year, current year-estimated, prior years-actual).
- Figure B-6. City Spending Per Person. Budget Summaries, Executive Program and Budget (budgeted year, current year-estimated, prior years-actual). Resident Population: Hawaii Data Book (prior and current year-projected).
- Figure B-7. Composition of City Spending. Budget Summaries, Executive Program and Budget (prior years-actual).
- Figure C-1. Annual Change in Net Assets. Management's Discussion and Analysis, Changes in Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure C-2. Annual Change in Net Assets by County. Management's Discussion and Analysis, Changes in Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County.

- Figure C-3. Annual Change in Enterprise Fund Net Assets. Proprietary Funds, Statement of Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure D-1. Total Authorized Debt Per Person. Executive Program and Budget, City and County of Honolulu: Fact Sheet (Resident Population); Statement of Legal Debt Margin (Net Funded Indebtedness, Bonds Authorized and Unissued).
- Figure D-2. Annual Change in Authorized Debt. Computation of Legal Debt Margin, Executive Program and Budget, City and County of Honolulu.
- Figure D-3. Compliance with General Obligation Debt Service Policy. Policy Resolutions 96-26 through 06-222 and Executive Program and Budget, City and County of Honolulu, Budget Summaries, Debt Service and General Fund Detailed Statement of Revenues. Only sewer, solid waste, and housing debt service are excluded. Departmental Communication 101, 2012.
- Figure D-4. Future Debt Service As Percent of Operating Revenues. Policy Resolutions 96-26 through 06-222 and FY 2015 Executive Program and Budget, City and County of Honolulu, Strategic Planning Six Year Projection by Function, of Resources.
- Figure D-5. General Bonded Debt Per Person by County. Computation of Legal Debt Margin, Comprehensive Annual Financial Report and Executive Program and Budget, City and County of Honolulu; CAFR for Maui, Hawaii, Kauai counties; Resident Population: Hawaii Data Book.
- Figure E-1. Largest Exemption Classes. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-2. Real Property Taxes By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-3. Ratio of Tax Revenues to Values by Property Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii..
- Figure E-4. Average Tax Bills For Residential Properties. Taxes From Real Property By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii. FY 2011 computed using weighted average of Homeowner and Nonhomeowner tax bills.
- Figure E-5. Average Tax Bills For Business Properties. Taxes From Real Property By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-6. Average Residential Property Tax Bills by County. City and County of Honolulu, Maui County, Hawaii County, Kauai County Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii. Pre-2009 figures for Honolulu residential class computed using weighted average of Improved Residential and Apartment tax bills.
- Figure E-7. Average Hotel and Commercial Property Tax Bills by County. City and County of Honolulu, Maui County, Hawaii County, Kauai County Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure F-1. General Fund Unreserved Balances. General Fund Schedule of Revenues, Expenditures and changes in Fund Balance, Budget vs Actual, Comprehensive Annual Financial Report, City and County of Honolulu and Executive Program and Budget, City and County of Honolulu.
- Figure F-2. General Fund Unreserved Balances by County. General Fund Schedule of Revenues, Expenditures and changes in Fund Balance, Budget vs Actual, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County.

Figure F-3. Variances in Real Property Tax Revenues. General Fund Detailed Statement of Revenue, Executive Program and Budget, City and County of Honolulu (as may be amended by operating budget ordinance), budget vs actual.

### Chapter III

Section A1. General Fund Overview. General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance; General Fund, Schedule of Revenues, Budget and Actual; and General Fund, Budgetary Comparison Schedule; both from Comprehensive Annual Financial Report, City and County of Honolulu. Detailed Statement of Revenues, Executive Program and Budget. Amendment to General Fund Detailed Statement of Revenues, executive operating budget ordinance. GL5, City and County of Honolulu Enterprise Resource Planning System.

Table III-1. Major General Fund Revenue Variances. GL5, City and County of Honolulu Enterprise Resource Planning System; CAFR General Fund, Schedule of Revenues, Budget and Actual.

Table III-2. Major General Fund Expenditure Variances. Excerpts from Table III-3.

Table III-3. Major Appropriation Lapses by Activity. 99-PA, City and County of Honolulu Enterprise Resource Planning System.

Table III-4. Legislative Budget. Legislative budget ordinance, 99-PA, 99-PQ, City and County of Honolulu Enterprise Resource Planning System.

Table III-5. Executive and Legislative Budget Summary of Results by Fund. Executive operating and legislative budget ordinances, 99-PA, City and County of Honolulu Enterprise Resource Planning System.

Table III-6. Major General Fund Revenue Assumptions. GL5, City and County of Honolulu Enterprise Resource Planning System.

### Chapter IV

Table IV-1. Major Project Lapses. Excerpts from Table IV-3.

Table IV-2. Major Project Adjustments. Excerpts from Table IV-3; Executive Capital Budget Ordinance.

Table IV-3. Executive Capital Budget. 99-PA, CIP Prior, City and County of Honolulu Enterprise Resource Planning System; Executive Capital Budget Ordinance.

Table IV-4. Executive Capital Budget. Summary of Results by Function and Fund. 99-PA, CIP Prior, City and County of Honolulu Enterprise Resource Planning System.

This page is intentionally blank